

Overberg District Municipality



Adjustment Budget 2013/14 – 2015/16

**Adjusted Medium Term Revenue
and Expenditure Framework**

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Glossary

Adjustment budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable Share – A general grant paid to municipalities. It is predominantly aimed at assisting with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates a like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality.

KPI's – Key Performance Indicators. Measures of service output and/or outcome.

MFMA – The Municipal Finance Management Act – No. 53 of 2003. The principal piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current year's financial position.

Net assets – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets have been sold/recovered and all liabilities paid. Transactions that do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Vote – One of the main segments of a budget. The structure is for reporting requirements and links the accounting performance both to the IDP and to the responsible officials. The high level structure is included in the budget documentation shown in the table below.

Vote name	Vote holder	Sub-vote name	Sub-vote holder	Dept #
Municipal Manager	Municipal Manager	Council Expenditure	Municipal Manager	2001
		Executive Services		2002
		Grants and Donations		2003
		Management Support		2004
		Internal Audit	Manager: Internal Audit Services	2006
Management Services	Director: Management Services	Record Management	Head: Record Management	2005
		Human Resources	Manager: Human Resources	2007
		Supply Chain Management	Head: Supply Chain Management	2008
		Finance: Income, Expenditure & IT	Head: Income, Expenditure & IT	2009
		Performance Management	Performance Management Officer	2010
		Administration	Senior Administration Officer	2011
		Buildings		2012
		Financial Services	Chief Financial Officer	2013
		Planning services	Manager: IDP/LED	2016
		Grants ex National Government	Chief Financial Officer	2018
		Grants ex Provincial Government	Chief Financial Officer	2019
		Finance Mangement Grant	Chief Financial Officer	2021
Community and Technical Services	Director: Community and Technical Services	Fire Brigade	Head: Disaster Management and Fire Services	2031
		Disaster Mangement		2032
		Municipal Health	Head: Municipal Health	2033
		Environmental Management	Head: Environmental Management	2039
		Karwyderskraal		2042
		Dennehof	Head: Resorts	2044
		Die Dam		2045
		Uilenkraalsmond		2046
		Roads: Main & Divisional	Head: Roads	2501
		Roads: Indirect Account		2503
		Roads: Plant Account		2505

PART 1 – ANNUAL BUDGET

Section 1 – Mayor's Report

I hereby present the adjustment budget for the 2013/2014 financial year for Council's consideration.

Although our budget complies with all budget regulations and prescriptions the budget for the year, after deducting- and reconciling non-cash items, reflects a net cash inflow.

This in itself is a great achievement and is mainly a result of serious cuts in expenditure as well as sound financial control and discipline. Amongst other the following unforeseen circumstances contributed to a difficult financial scenario:

- Increased expenditure due to appointment of a consultant to act as Chief Financial Officer (R 1 500 000); and
- Additional expenditure incurred with the suspension of the former Municipal Manager and payment of an acting allowance to internal and/or external staff (R 450 000).

On a more positive note, I also need to highlight the following:

- Additional agency fees due to enhanced spending approved by the Department Transport and Public Works (R 691 540); and
- Saving on rental and depreciation cost of copier- and fax machines amounting to R 2 285 000.

Although the positive cash flow situation does not mean that the municipality has resolved its financial problems, it is a huge relief that we will be able to fulfil our basic commitments for the 2013/2014 financial year. The municipality will however still experience serious financial problems, resulting into service delivery constraints. There still remains doubt whether the municipality can be regarded as a going concern.

Unfortunately the National as well as the Provincial Treasuries and the various Departments of Local Government seem unable to understand the seriousness of the financial position of this municipality. Although we had numerous high level encounters with all of them it seems as if no positive outcome will result from these encounters.

The reason for the tabling of an adjustment budget is fully disclosed in the draft budget documentation. What clearly stands out is the fact that if the National Government does not increase the Equitable Share payable to this municipality, or implement a new source of revenue for District Municipalities, this municipality will not be able to deliver its core functions at acceptable level. The fact of the matter is

that this municipality will be unable to meet any of its commitments within the near future or alternatively will be unable to meet the service delivery needs and/or demands of the Overberg District community.

Although the equitable share has been increased according to the new DORA, the increases as indicated are not enough to ensure the future sustainability of this municipality.

At this stage the municipality is not generating sufficient funds to meet its operating requirements. **Table 1 – Revenue and Expenditure** is a clear illustration thereof.

Description	2010/2011 Actual (R 000)	2011/2012 Actual (R 000)	2012/2013 Actual (R 000)	2013/2014 Original Budget (R 000)	2013/2014 Adjusted Budget (R 000)	2014/2015 Adjusted Budget (R 000)	2015/2016 Adjusted Budget (R 000)
Total Revenue	98 451	99 869	109 576	108 165	123 727	112 264	120 147
Total Operating Expenditure	114 107	107 125	107 616	112 034	127 170	116 259	123 468
(Deficit)	(15 656)	(7 256)	(1 960)	(3 869)	(3 443)	(3 995)	(3 321)

Table 1 – Revenue and Expenditure

It has to be remembered that we have to make provision for post-retirement benefits and other GRAP requirements that are not cash oriented (cash-backed) items. The net result of the income and expenditure therefore realises a net deficit, but the net result of the cash flow is positive. The ideal however would be to have a greater cash inflow to ensure the repairs and maintenance, and replacement of existing assets. The municipality might however in future require cash-backed provisions.

We must remember that the current financial position is the result of poor financial management over a couple of years and it is impossible to rectify this within a year or two.

This municipality is largely dependent on government grants and support. If the grants stay the same and the annual increases stay as low as they have been over the last couple of years, it will prove the concerns about the going concern assumption to be true. **Table 2 – Revenue source** illustrates the reliance on government funding.

Description	2010/2011 Actual (R 000)	2011/2012 Actual (R 000)	2012/2013 Actual (R 000)	2013/2014 Original Budget (R 000)	2013/2014 Adjusted Budget (R 000)	2014/2015 Adjusted Budget (R 000)	2015/2016 Adjusted Budget (R 000)
Own Revenue Sources	20 160	18 330	21 243	16 876	17 581	17 648	18 525
Government Grant and Subsidies	78 291	81 539	88 328	91 289	106 146	94 616	101 622
Total Revenue	98 451	99 869	109 576	108 165	123 727	112 264	120 147

Table 2 – Revenue source

The main adjustments proposed in this adjustment budget are:

Operating Budget

Adjustments made to the original budget can mainly be attributed to cost-cutting on operational expenditure and additional agency commission received from the Department of Transport and Public Works.

Table 3 – Income- and Expenditure Municipal Vote Adjustment highlights the impact of the adjustments budget on the income- and expenditure votes:

No.	MUNICIPAL VOTE	INCOME & EXPENDITURE RESULT (ORIGINAL BUDGET) R	INCOME & EXPENDITURE RESULT (ADJUSTED BUDGET) R	ADJUSTMENT AMOUNT R
1.1	COUNCIL EXPENDITURE	2,194,850	1,881,580	-513,270
1.2	EXECUTIVE SERVICES	2,535,770	2,249,500	-286,470
1.3	DONATIONS	0	0	0
1.4	MANAGEMENT SUPPORT	950,130	1,005,170	55,040
1.5	AUDIT	854,520	890,030	35,510
2.1	GRANTS AND SUBSIDIES	-46,144,500	-46,337,000	-192,500
2.1.1	SCM	1,945,600	1,966,050	20,450
2.1.2	FINANCE INCOME & IT	3,843,580	3,741,790	-98,790
2.1.3	RECORDS MANAGEMENT	906,200	812,090	-94,110
2.1.4	IDP/LED	1,259,160	1,069,890	-189,270
2.2	ADMINISTRATION	4,561,340	4,513,820	-47,520
2.4	HUMAN RESOURCES	1,553,500	1,311,450	-242,050
2.8	FINANCIAL ADMINISTRATION	1,565,090	1,961,010	395,920
3.1	PUBLIC SAFETY	16,214,230	16,210,030	-4,200
3.2	ENVIRONMENTAL PROTECTION	10,390,070	10,428,300	38,230
3.3	HUMAN DEVELOPMENT	0	0	0
3.4	ROADS & ENGINEERING	48,550	33,780	-14,770
3.5	SOLID WASTE	2,139,030	2,614,650	475,620
3.6	RESORTS	-1,806,130	-914,960	891,170
3.7	ENVIRONMENTAL MANAGEMENT	1,083,120	1,203,230	120,110
		3,869,110	3,443,210	-425,900

Table 3 – Income- and Expenditure Adjustment

Amongst others the following reasons as per Table 4 – Top 10 Adjusted Municipal Votes can be recorded:

Description	Adjusted Amount R	Reason
Resorts	831 170	Decrease in revenue of Denehof resort & Underperformance of Uitenhage resort revenue
Solid Waste	-524 380	Non-expenditure at Xarwydamkraal refuse site
Financial Administration	595 920	Appointment of consultant to act as CFO
Council Expenditure	-313 270	Increased agency funds
Executive Services	-386 470	Pro-rata provision for Director Management Services and non-appointment of Director Community Services
Administration	-247 520	Savings on vacancies & leased assets depreciation and rental
Grants and Subsidies	-192 500	Increased road subsidy
IDP/LED	-189 270	Saving on salary
Environmental Management	100 110	Re-aligning budget of Manager Environmental Management
Finance Income & IT	-56 790	Vacant position System Administrator

Table 4 – Top 10 Adjusted Municipal Votes

Capital Budget

The adjustments to the capital budget are as follows (Table 5 – Capital Budget Adjustment):

Description	Original Budget 2013/2014 R 000	Adjusted Budget 2013/2014 R 000	Adjustment R 000
Assets funded from own resources	2 392	2 711	319
Assets funded from external sources (Borrowing)	12 500	0	(12 500)
Assets funded from external sources (Leases)	2 800	515	(2 285)
Total	17 692	3 226	(14 466)

Table 5 – Capital Budget Adjustment

The revised forecasted expenditure can be summarised as per **Table 6 – Capital Forecast**:

Description	2013/2014 R 000	2014/2015 R 000	2015/2016 R 000
Own sources	2 711 *	767 *	1 710
External sources	515	0	0
Total	3 226	767	1 710

* Funded from selling of property

Table 6 – Capital Forecast

Funding and cash flows

In terms of the MFMA a budget must be cash-funded and may only be approved if it is cash-funded, including the use of prior years' cash surpluses. It is thus the main consideration in determining whether a budget is credible.

This adjustment budget can only be regarded as credible due to the recovery of outstanding debtors.

Although this budget results in a net cash inflow, this municipality will only survive if strong financial control and discipline are applied. If no additional source of revenue can be developed, the situation will not improve, but will rather deteriorate.

The situation at Karwyderskraal is still under discussion and it seems as if a possible solution could be reached in this regard by upgrading and enhancing the facility to ensure effective and efficient utilisation. Council has to take cognisance however that no provision for income and/or expenditure for Karwyderskraal is provided for in this adjustment budget.

The following extract from B8 indicates that there are sufficient funds available to ensure that the budget is cash-backed during the MTREF period – see **Table 7 – Cash Surplus**.

Description	Adjusted Budget 2013/2014 R 000	Adjusted Budget 2014/2015 R 000	Adjustment Budget 2015/2016 R 000
Cash and investment available	3 270	3 522	3 568
Application of cash and investment (positive working capital)	751	(195)	(296)
Surplus	2 519	3 717	3 864

Table 7 – Cash Surplus

Unforeseen and unavoidable expenditure

There was no unforeseen expenditure approved by the Mayor and incorporated into this adjustment budget since the original approved budget.

Changes to allocations and grant adjustments

Changes to allocations and grant adjustments are reflected in the attached budget supporting documentation forms SB7 and SB8.

Table 8 – Operating Grants Adjustment reflects the adjustments for the financial year:

Operating grants:

Description	Budget Year 2013/14			Budget Year +1	Budget Year +2
	Total			2014/15	2015/16
	Original Budget (R 000)	Adjustments (R 000)	Adjusted Budget (R 000)	Adjusted Budget (R 000)	Adjusted Budget (R 000)
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:					
<u>Operating expenditure of Transfers and Grants</u>					
National Government:	49 777	0	49 777	49 777	52 830
Local Government Equitable Share	12 760	0	12 760	46 637	50 646
Finance Management	1 250	0	1 250	1 250	1 250
Municipal Systems Improvement	890	0	890	890	934
EPWP Incentive	1 000	0	1 000	1 000	0
RSC Levy Replacement	33 877	0	33 877	0	0
Provincial Government:	39 912	11 281	51 193	41 258	42 819
PT - PAWK	39 670	10 616	50 285	39 666	42 004
Seta	242	258	500	242	265
Financial Management Grant	0	400	400	150	200
Management Support	0	0	0	150	0
Coastal Management Plan	0	8	8	500	300
CDW Grant	0	0	0	0	0
Sports and Recreation	0	0	0	400	0
Human Rights Program	0	0	0	100	0
Tourism Projects	0	0	0	50	50
Total operating expenditure of Transfers and Grants:	89 689	11 281	100 970	91 035	95 649

Table 8 – Operating Grants Adjustment

Capital grants:

There is no budget figure for capital grants in both the original and adjusted budget for 2013/2014.

Recommendations

It is recommended:

- 1) That Council approve the adjustments budget; and
- 2) That Council approve the changes to the service delivery and budget implementation plan.

Section 2 – Budget-related Resolutions

ADJUSTMENT BUDGET 2013/2014

The resolution tabled at Council for consideration upon approval of the adjustments budget is:

RECOMMENDATION:

- a) That the adjustments budget of Overberg District Municipality for the financial year 2013/2014 as set out in the schedules contained in section 4 be approved:
 - (i) Table B2 Adjustments Budget Financial Performance (by standard classification);
 - (ii) Table B3 Adjustments Budget Financial Performance (by municipal vote);
 - (iii) Table B4 Adjustments Budget Financial Performance (revenue by source); and
 - (iv) Table B5 Adjustments Budget Capital Expenditure (by municipal vote and funding source).
- b) That the amended performance objectives as contained in the SDBIP be approved (Attached supporting documentation form SB 3).
- c) That it be noted that there are no changes to any budget-related policies.

Section 3 – Executive Summary

Introduction

The budget is the third adjustments budget of the municipality and is presented in the formats prescribed in the new Budget Regulations. Thus, no material adjustments to the budget formats were required to the budget submission made in the preceding year.

Effect of the adjustment

The overall changes made to the 2013/2014 budget can be best illustrated in the **Diagram 1 – Revenue Adjustment** and **Diagram 2 – Expenditure Adjustment**.

Revenue:

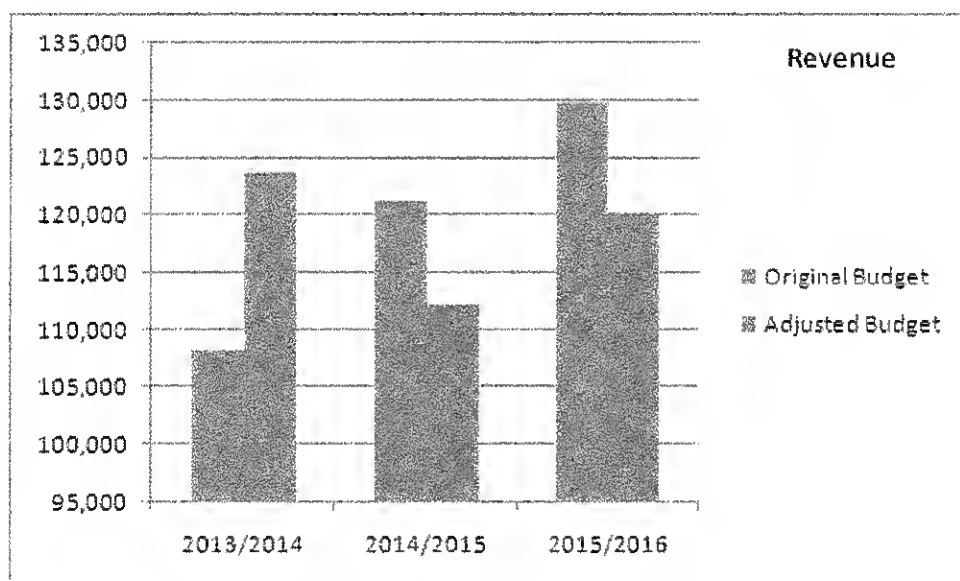


Diagram 1 – Revenue Adjustment

Expenditure:

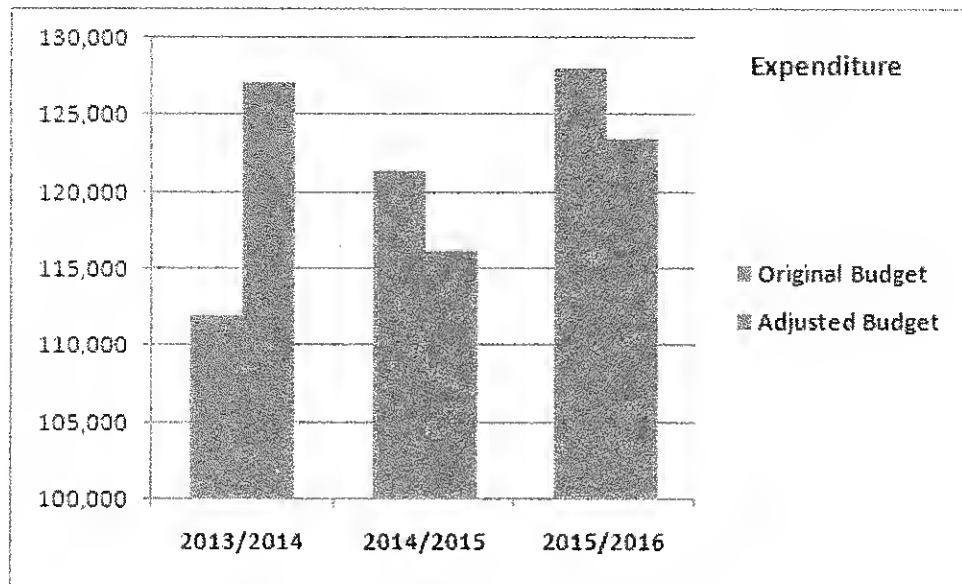


Diagram 2 – Expenditure Adjustment

The adjusted versus original operational revenue budget can be best illustrated in the graphs below (See Diagram 3 – Revenue by source Original Budget and Diagram 4 – Revenue by source Adjusted Budget).

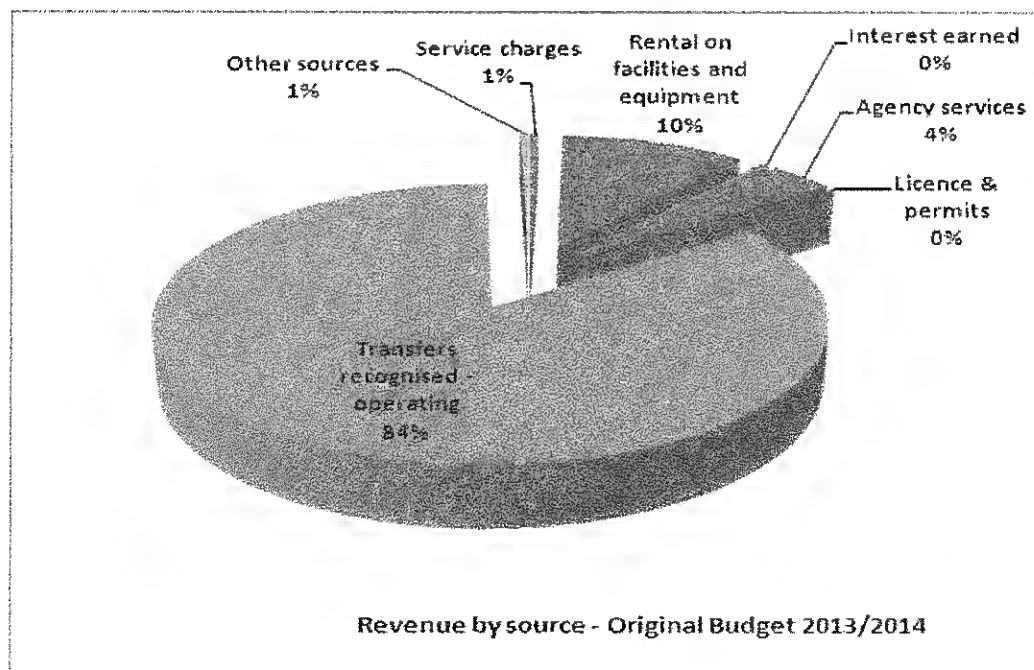


Diagram 3 – Revenue by source Original Budget

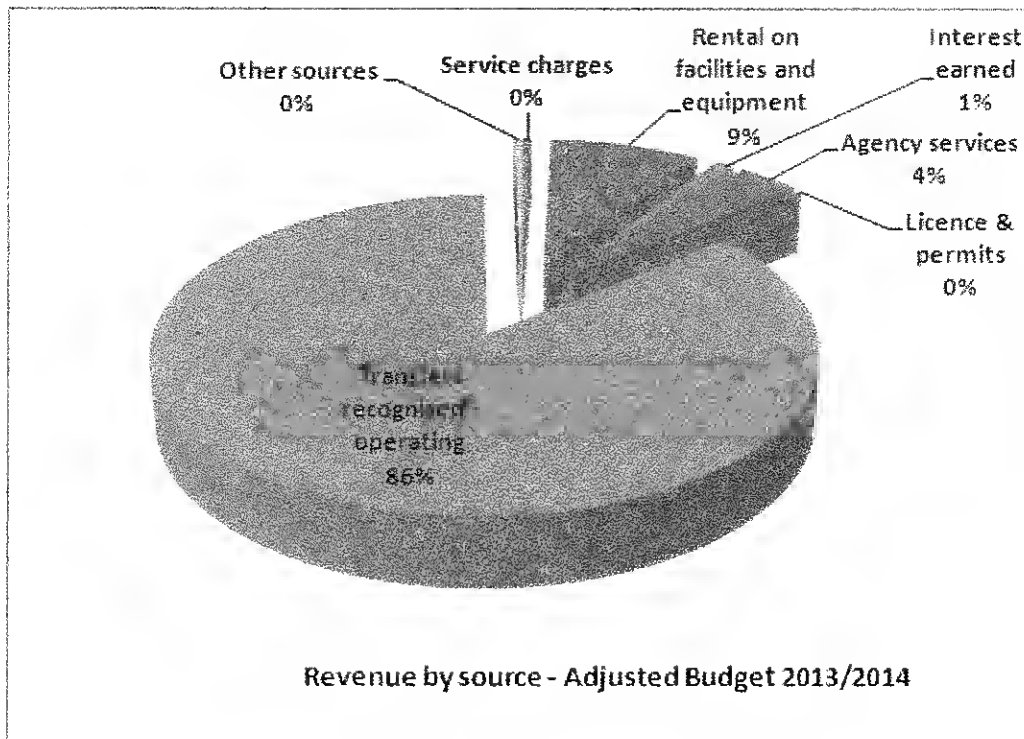


Diagram 4 – Revenue by source Adjusted Budget

The adjusted versus original operational expenditure budget can be best illustrated in the graphs below (See Diagram 5 – Expenditure by type Original Budget and Diagram 6 – Expenditure by type Adjusted Budget).

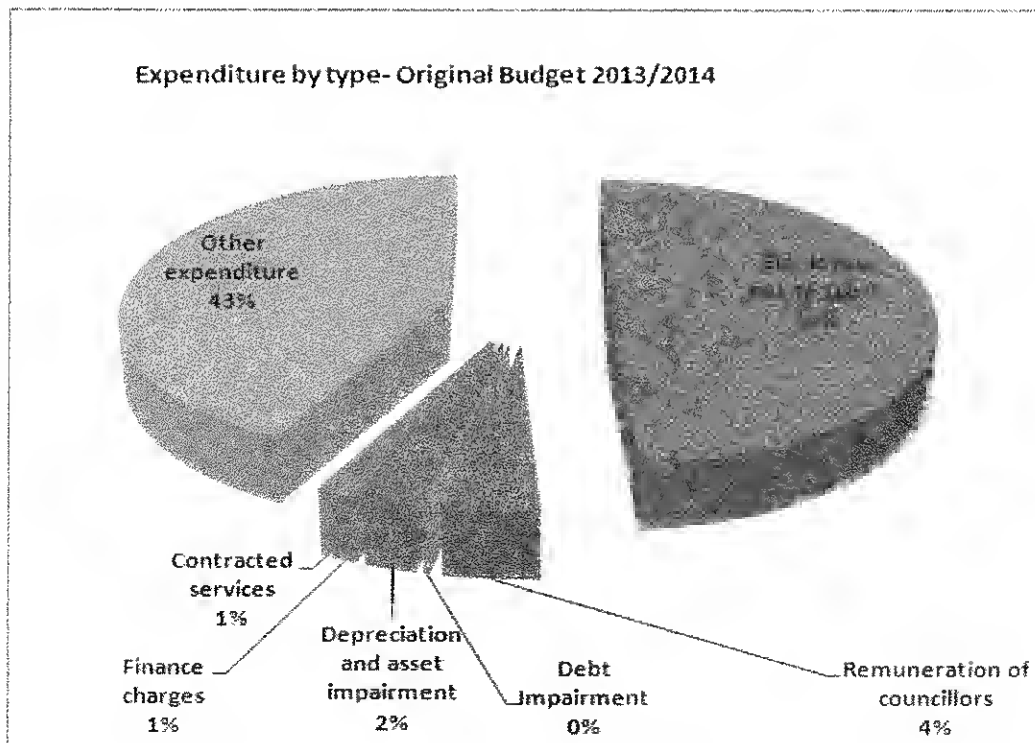


Diagram 5 – Expenditure by type Original Budget

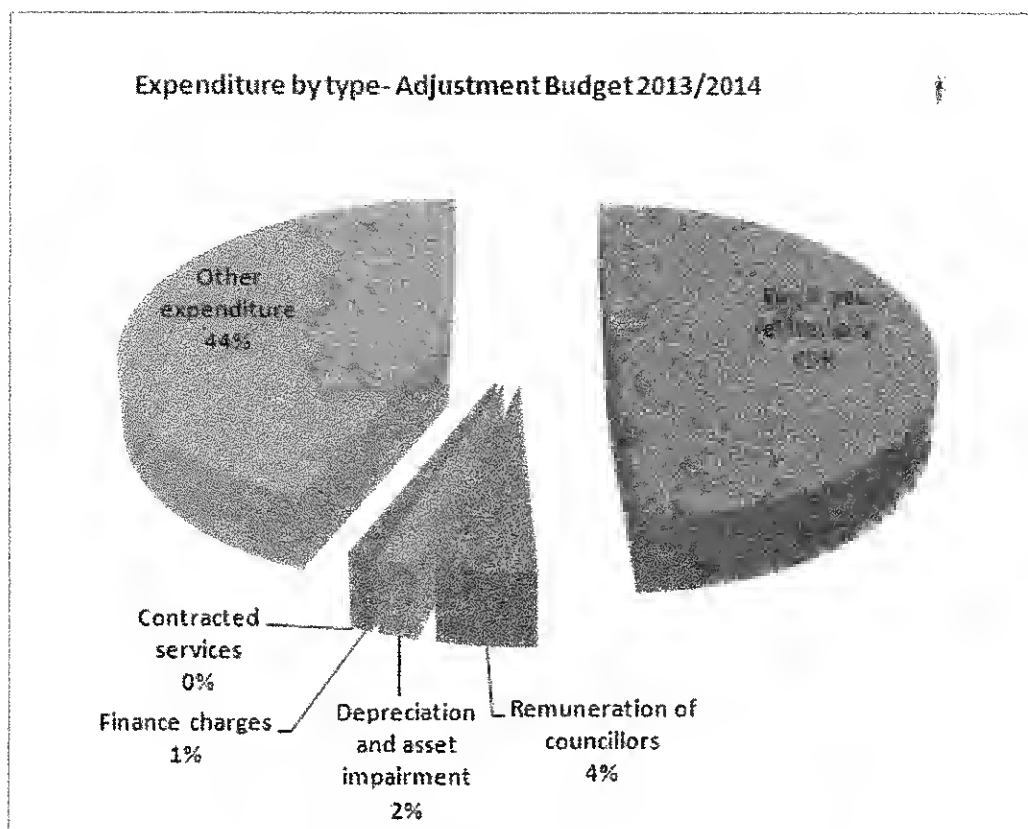


Diagram 6 – Expenditure by type Adjusted Budget

Capital Budget:

The proposed capital expenditure over the MTREF period could be summarised as follows (See Table 9 – Capital Expenditure):

Objective	2013/14 R 000	2014/15 R 000	2015/16 R 000
Governance and Admin	522	20	0
Community and Safety Services	2 117	710	1 700
Economic Services	584	37	10
Trading Services	2	0	0
Total	3 225	767	1 710

Table 9 – Capital Expenditure

The projected funding of the capital budget is as follows (See Table 10 – Capital Funding Source)

Funding Source	2013/14 R 000	2014/15 R 000	2015/16 R 000
Loans	515	0	0
Own Funds	2 710	767	1 710
Total	3 225	767	1 710

Table 10 – Capital Funding Source

BUDGET SUMMARY

A summary of the revised budget is as follows (See Table 11 – Budget Summary):

DC3 Overberg – Table B1 Adjustments Budget Summary -											
Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	F	C	D	E	F	G	H	I	J
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	510	-	-	-	-	-	761	141	661	141	661
Investment revenue	504	-	-	-	-	-	300	200	1 304	104	504
Transfers recognised - conditional	11 229	-	-	-	-	-	14 558	14 558	15 145	54 675	117 623
Other own revenue	15 052	-	-	-	-	-	(220)	(220)	15 526	15 436	17 141
Total Revenue (excluding capital transfers and contributions)	198 165	-	-	-	-	-	15 562	15 562	123 727	112 264	128 147
Employee costs	54 557	-	-	-	-	-	7 755	1 715	56 155	51 755	65 144
Remuneration of councillors	4 740	-	-	-	-	-	113	123	4 853	5 075	5 313
Depreciation & asset impairment	2 555	-	-	-	-	-	(451)	(451)	2 057	1 997	1 954
Finance charges	1 374	-	-	-	-	-	(420)	(420)	344	141	51
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	45 505	-	-	-	-	-	14 134	14 134	47 539	45 227	47 253
Total Expenditure	112 634	-	-	-	-	-	12 136	12 136	127 178	116 239	123 468
Surplus/(Deficit)	(13 669)	-	-	-	-	-	426	426	(13 443)	(13 655)	(13 321)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributions	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(13 669)	-	-	-	-	-	426	426	(13 443)	(13 655)	(13 321)
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13 669)	-	-	-	-	-	426	426	(13 443)	(13 655)	(13 321)
Capital expenditure & funds raised											
Capital expenditure	17 592	-	-	-	-	-	(14 266)	(14 466)	3 226	767	7 710
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	8 500	-	-	-	-	-	(7 685)	(7 685)	515	-	-
Internally generated funds	5 438	-	-	-	-	-	(3 723)	(3 723)	2 710	767	1 710
Total sources of capital funds	14 930	-	-	-	-	-	(11 712)	(11 712)	3 226	767	1 710
Financial position											
Total current assets	5 450	-	-	-	-	-	3 026	2 026	8 486	8 910	8 988
Total non current assets	51 371	-	-	-	-	-	(7 454)	(7 454)	43 906	41 651	42 170
Total current liabilities	13 315	-	-	-	-	-	(2 081)	(2 081)	11 232	10 759	10 507
Total non current liabilities	78 197	-	-	-	-	-	(10 134)	(10 134)	68 063	69 486	72 723
Community wealth/Equity	(22 546)	-	-	-	-	-	7 787	7 787	(24 760)	(26 754)	(32 676)
Cash flow											
Net cash from (used) operating	2 438	-	-	-	-	-	(9 253)	(9 363)	(6 925)	855	2 188
Net cash from (used) investing	(12 913)	-	-	-	-	-	14 491	14 491	(1 422)	83	(1 714)
Net cash from (used) financing	13 506	-	-	-	-	-	(14 377)	(14 377)	(871)	(755)	(431)
Cash/cash equivalents at the year end	1 554	-	-	-	-	-	1 685	1 685	3 276	3 522	3 568
Cash backlog/surplus reconciliation											
Cash and investments available	1 584	-	-	-	-	-	1 585	1 585	3 270	3 522	3 568
Application of cash and investments	(520)	-	-	-	-	-	1 377	1 377	791	(185)	(295)
Balance - surplus (shortfall)	2 210	-	-	-	-	-	308	308	2 518	3 716	3 664
Asset Management											
Asset register summary (R20)	12 776	-	-	-	-	-	(10 215)	(10 215)	31 940	37 531	37 477
Depreciation & asset impairment	7 552	-	-	-	-	-	(451)	(451)	2 057	1 997	1 954
Renewal of Existing Assets	7 650	-	-	-	-	-	4	4	1 554	310	1 100
Repairs and Maintenance	16 081	-	-	-	-	-	17 579	17 579	33 543	18 145	19 045
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage	-	-	-	-	-	-	-	-	-	-	-
Energy	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-

Table 11 – Budget Summary

Section 4 – Adjustment budget tables

The adjustment budget tables are attached to this document as Tables B1 to B 10.

Tables supporting the above (SB1 to SB20) are also attached and listed separately.

The Budget tables are:

- Table B1 – Adjustments Budget Summary;
- Table B2 – Adjustments Budgeted Financial Performance (revenue and expenditure by standard classification);
- Table B3 – Adjustments Budgeted Financial Performance (revenue and expenditure by municipal vote);
- Table B4 – Adjustments Budgeted Financial Performance (revenue and expenditure);
- Table B5 – Adjustments Budgeted Capital Expenditure by vote, standard classification and funding;
- Table B6 – Adjustments Budgeted Financial Position;
- Table B7 – Adjustments Budgeted Cash Flows;
- Table B8 – Adjustments Cash-backed reserves/accumulated surplus reconciliation;
- Table B9 – Adjustments Budget Asset Management; and
- Table B10 – Adjustments Budget Basic service delivery measurement.

The municipality does not have any entities for which adjustments budgets must be prepared.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Measurable performance objectives and indicators

Changes to measurable performance objectives and indicators are included in the supporting tables (SB3) attached. These indicators are part of the indicators contained in the Service Delivery and Budget Implementation Plan, which again forms the basis of the performance contracts of the Municipal Manager and Senior Management.

Section 6 – Budget-related policies

No changes to the budget-related policies proposed in the adjustments budget.

Section 7 – Overview of budget assumptions

No changes to the budget assumptions are proposed in the adjustments budget.

Section 8 – Funding compliance

The adjustments budget is not cash-funded, but can be regarded as credible as the net cash result realises in a cash inflow.

Funding levels are not acceptable as cash– resources will be completely depleted after the end of the 2013 financial year.

Section 9 – Overview of budget funding

Funding the Budget

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and
- Borrowed funds, but only for the capital budget referred to in section 17.

Achievement of this requirement in totality effectively means that a Council has 'balanced' its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows.

A Credible Budget

Amongst other things, a credible budget is a budget that:

- Funds only activities consistent with the revised IDP and vice versa ensuring that the IDP is realistically achievable given the financial constraints of the municipality;
- Is achievable in terms of agreed service delivery and performance targets;
- Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions;
- Does not jeopardise the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term); and
- Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

A budget sets out certain service delivery levels and associated financial implications. Therefore the community should realistically expect to receive these promised service delivery levels and understand the associated financial implications. Major under-spending due to under-collection of revenue or poor planning is a clear example of a budget that is not credible and unrealistic.

Furthermore, budgets tabled for consultation at least 90 days prior to the start of the budget year should already be credible and fairly close to the final approved budget.

9.1 Funding of operating and capital expenditure

As indicated in schedule B8, the municipality's budget is not cash-funded. Additional pressure is also placed on cash and cash equivalents to finance a portion of the municipality's capital programme from internally generated funds in the light that the municipality is already running at a deficit with no accumulated reserves to fall back on. A large portion of cash is locked up in working capital requirements and the municipality is running the risk of cash flow problems.

9.2 Financial plans

A municipal finance improvement plan was adopted by Council on 31 January 2012 in the form of a three-year support plan.

9.3 Reserves

None of the reserves will be cash-backed at 30 June 2014.

9.4 Financial sustainability of the municipality

The financial sustainability of the municipality is under severe pressure due to unfunded operational budget for 2013/2014, as well as material unfunded provisions.

These provisions include the following:

- Landfill site rehabilitation;
- Post retirement health care benefits; and
- Staff long service awards.

Section 10 – Expenditure on allocations and grant programmes

Grant allocations

Details of each grant to be received and spent are shown in schedules SB7 to SB9 attached to the report.

Section 11 – Allocations and grants made by the Municipality

Allocations made by the Municipality

No allocations are made by the municipality.

Section 12 – Councillor allowances and employee benefits

Salaries, Allowances and Benefits

Details of councillor allowances and employee benefits are included in supporting table SB11 attached.

Section 13 – Monthly targets for revenue, expenditure and cash flow

Monthly cash flows by source

Supporting tables SB12 to SB17 show the adjusted monthly cash flows.

Section 14 – Adjustments to the quarterly service delivery and budget implementation plans – internal departments

Supporting table SB3 indicates the major adjustments.

Section 15 – Annual budgets and service delivery agreements – municipal entities and other external mechanisms

Entities

The municipality does not have any entities.

Other service delivery mechanisms

The municipality has service delivery agreements with external parties for the delivery of the Municipality's services.

Section 16 – Contracts having future budgetary implications

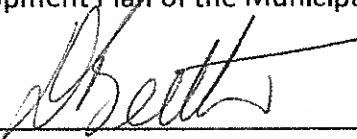
The municipality does not have any roll-over contracts with budget implications.

Section 17 – Capital expenditure details

Capital expenditure details are listed in Supporting Table SB18 to SB19.

Section 18 – Municipal Manager’s quality certification

I, D. P. BERETTI Acting Municipal Manager of Overberg District Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.


Acting Municipal Manager of Overberg District Municipality (DC 3)

Date 19.2.2014

DC3 Overberg - Contact Information

A. GENERAL INFORMATION

Municipality	DC3 Overberg
Grade	4
Province	WC WESTERN CAPE
Web Address	www.odm.org.za
e-mail Address	www.odm.org.za

B. CONTACT INFORMATION

Postal address:	
P O Box	Private Bag X22
City / Town	Bredasdorp
Postal Code	7280
Street address	
Building	Overberg District Municipality
Street No. & Name	26 Long Street
City / Town	Bredasdorp
Postal Code	7280
General Contacts	
Telephone number	028 425 1157
Fax number	028 425 1014

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
Name	DF du Toit	Name	C Engelbrecht
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	082 303 6516	Cell number	
Fax number	028 425 1324	Fax number	085 660 7759
E-mail address	ddutoit@odm.org.za	E-mail address	cengelbrecht@odm.org.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	JM de Bruij	Name	C Engelbrecht
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	082 413 6916	Cell number	
Fax number	028 425 1324	Fax number	085 660 7759
E-mail address	mbduij@odm.org.za	E-mail address	cengelbrecht@odm.org.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	J du T. Laubsch	Name	C Engelbrecht
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	083 228 1735	Cell number	
Fax number	028 425 1324	Fax number	085 660 7759
E-mail address	dlubsch@odm.org.za	E-mail address	cengelbrecht@odm.org.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	DP Boret	Name	M Maritz
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	084 611 2424	Cell number	083 609 1806
Fax number	028 425 1014	Fax number	028 425 1014
E-mail address	mboret@odm.org.za	E-mail address	mmaritz@odm.org.za
Chief Financial Officer:		Secretary/PA to the Chief Financial Officer:	
Name	JCP Teneale	Name	
Telephone number	028 425 1157	Telephone number	
Cell number	084 573 7887	Cell number	
Fax number	028 425 1014	Fax number	
E-mail address	jteneale@odm.org.za	E-mail address	
Official responsible for submitting financial information:			
Name	JCP Teneale		
Telephone number	028 425 1157		
Cell number	084 573 7887		
Fax number	028 425 1014		
E-mail address	jteneale@odm.org.za		

AK

DC3 Overberg - Table B1 Adjustments Budget Summary -

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
R thousands											
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	510	-	-	-	-	-	141	141	651	648	680
Investment revenue	504	-	-	-	-	-	800	800	1 304	504	504
Transfers recognised - operational	91 289	-	-	-	-	-	14 858	14 858	106 146	94 516	101 622
Other own revenue	15 862	-	-	-	-	-	(236)	(236)	15 626	16 496	17 341
Total Revenue (excluding capital transfers and contributions)	108 165	-	-	-	-	-	15 582	15 582	123 727	112 264	120 147
Employee costs	54 957	-	-	-	-	-	1 799	1 799	56 756	63 766	68 844
Remuneration of councillors	4 740	-	-	-	-	-	123	123	4 862	5 036	5 313
Depreciation & asset impairment	2 558	-	-	-	-	-	(491)	(491)	2 067	1 997	1 964
Finance charges	1 274	-	-	-	-	-	(429)	(429)	846	141	88
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	48 505	-	-	-	-	-	14 134	14 134	62 639	45 320	47 260
Total Expenditure	112 034	-	-	-	-	-	15 136	15 136	127 170	116 259	123 468
Surplus/(Deficit)	(3 869)	-	-	-	-	-	426	426	(3 443)	(3 995)	(3 321)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(3 869)	-	-	-	-	-	426	426	(3 443)	(3 995)	(3 321)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(3 869)	-	-	-	-	-	426	426	(3 443)	(3 995)	(3 321)
Capital expenditure & funds sources											
Capital expenditure	17 692	-	-	-	-	-	(14 466)	(14 466)	3 226	767	1 710
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	8 500	-	-	-	-	-	(7 985)	(7 985)	515	-	-
Internally generated funds	6 438	-	-	-	-	-	(3 728)	(3 728)	2 710	767	1 710
Total sources of capital funds	14 938	-	-	-	-	-	(11 712)	(11 712)	3 226	767	1 710
Financial position											
Total current assets	5 650	-	-	-	-	-	3 036	3 036	8 686	8 939	8 984
Total non current assets	51 373	-	-	-	-	-	(7 464)	(7 464)	43 909	42 551	42 170
Total current liabilities	13 373	-	-	-	-	-	(2 081)	(2 081)	11 292	10 759	10 507
Total non current liabilities	76 197	-	-	-	-	-	(10 134)	(10 134)	66 063	69 486	72 723
Community wealth/Equity	(32 546)	-	-	-	-	-	7 787	7 787	(24 760)	(28 754)	(32 076)
Cash flows											
Net cash from (used) operating	2 438	-	-	-	-	-	(9 363)	(9 363)	(6 925)	956	2 186
Net cash from (used) investing	(15 913)	-	-	-	-	-	14 491	14 491	(1 422)	83	(1 710)
Net cash from (used) financing	13 506	-	-	-	-	-	(14 377)	(14 377)	(871)	(786)	(431)
Cash/cash equivalents at the year end	1 584	-	-	-	-	-	1 685	1 685	3 270	3 522	3 588
Cash backing/surplus reconciliation											
Cash and investments available	1 584	-	-	-	-	-	1 685	1 685	3 270	3 522	3 588
Application of cash and investments	(625)	-	-	-	-	-	1 377	1 377	751	(195)	(296)
Balance - surplus (shortfall)	2 210	-	-	-	-	-	308	308	2 518	3 718	3 864
Asset Management											
Asset register summary (WDV)	49 776	-	-	-	-	-	(10 816)	(10 816)	38 960	37 731	37 477
Depreciation & asset impairment	2 558	-	-	-	-	-	(491)	(491)	2 067	1 997	1 964
Renewal of Existing Assets	1 650	-	-	-	-	-	4	4	1 654	310	1 300
Repairs and Maintenance	16 051	-	-	-	-	-	17 579	17 579	33 640	19 145	19 046
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

AB

DC3 Overberg - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unform. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
<i>Governance and administration</i>		56 129	-	-	-	-	-	1 378	1 378	57 507	59 197	64 197
Executive and council		3 959	-	-	-	-	-	530	530	4 489	4 873	5 144
Budget and treasury office		52 170	-	-	-	-	-	831	831	53 001	54 307	59 634
Corporate services		-	-	-	-	-	-	16	16	16	18	19
<i>Community and public safety</i>		12 130	-	-	-	-	-	(543)	(543)	11 588	12 124	12 734
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		11 905	-	-	-	-	-	(521)	(521)	11 384	11 913	12 508
Public safety		94	-	-	-	-	-	(6)	(6)	88	86	92
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		131	-	-	-	-	-	(15)	(15)	116	125	134
<i>Economic and environmental services</i>		39 898	-	-	-	-	-	14 727	14 727	54 625	40 943	43 215
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		39 778	-	-	-	-	-	14 826	14 826	54 604	40 921	43 191
Environmental protection		120	-	-	-	-	-	(99)	(99)	21	22	24
<i>Trading services</i>		8	-	-	-	-	-	-	-	8	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		8	-	-	-	-	-	-	-	8	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	108 165	-	-	-	-	-	15 582	15 582	123 727	112 264	120 147
Expenditure - Standard												
<i>Governance and administration</i>		30 675	-	-	-	-	-	630	630	31 305	31 822	33 757
Executive and council		10 546	-	-	-	-	-	(108)	(108)	10 437	11 748	12 478
Budget and treasury office		13 380	-	-	-	-	-	956	956	14 336	12 886	13 621
Corporate services		6 749	-	-	-	-	-	(218)	(218)	8 532	7 188	7 658
<i>Community and public safety</i>		26 538	-	-	-	-	-	344	344	26 883	28 640	30 936
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		10 099	-	-	-	-	-	370	370	10 469	10 093	11 357
Public safety		16 308	-	-	-	-	-	(10)	(10)	16 298	18 022	19 340
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		131	-	-	-	-	-	(15)	(15)	116	125	134
<i>Economic and environmental services</i>		52 674	-	-	-	-	-	14 686	14 688	67 361	55 348	58 628
Planning and development		1 303	-	-	-	-	-	(189)	(189)	1 104	1 254	1 349
Road transport		39 778	-	-	-	-	-	14 826	14 826	54 604	40 921	43 191
Environmental protection		11 593	-	-	-	-	-	59	59	11 653	13 173	14 086
<i>Trading services</i>		2 147	-	-	-	-	-	(524)	(524)	1 622	248	249
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		2 147	-	-	-	-	-	(524)	(524)	1 622	248	249
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	112 034	-	-	-	-	-	15 136	15 136	127 170	116 259	123 468
Surplus/ (Deficit) for the year		(3 869)	-	-	-	-	-	426	426	(3 443)	(3 995)	(3 321)

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(a)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts, = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

DC3 Overberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description (insert departmental structure etc)	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - Municipal Manager		3 959	-	-	-	-	-	530	530	4 489	4 873	5 144
Vote 2 - Management services		52 302	-	-	-	-	-	832	832	53 133	54 449	59 187
Vote 3 - Community and Technical services		51 905	-	-	-	-	-	14 200	14 200	66 104	52 942	55 815
Total Revenue by Vote	2	168 165	-	-	-	-	-	15 562	15 562	123 727	112 264	120 147
Expenditure by Vote	1											
Vote 1 - Municipal Manager		10 494	-	-	-	-	-	21	21	10 515	12 042	12 791
Vote 2 - Management services		21 572	-	-	-	-	-	404	404	21 976	21 124	22 410
Vote 3 - Community and Technical services		79 959	-	-	-	-	-	14 711	14 711	94 680	83 093	88 268
Total Expenditure by Vote	2	112 034	-	-	-	-	-	15 136	15 136	127 170	116 259	123 468
Surplus/ (Deficit) for the year	2	(3 869)	-	-	-	-	-	426	426	(3 443)	(3 995)	(3 321)

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. $G = B + C + D + E + F$ 10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

check revenue	-	-	-	-	-	-	-	-	-	-	-	-
check expenditure	-	-	-	-	-	-	-	-	-	-	-	-

DC3 Overberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2012/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavold. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		510	-	-	-	-	-	141	141	651	648	680
Rental of facilities and equipment		11 285	-	-	-	-	-	(641)	(641)	10 644	11 162	11 719
Interest earned - external investments		500	-	-	-	-	-	800	800	1 300	500	500
Interest earned - outstanding debtors		4	-	-	-	-	-	-	-	4	4	4
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		60	-	-	-	-	-	(15)	(15)	45	49	53
Agency services		3 959	-	-	-	-	-	530	530	4 489	4 873	5 144
Transfers recognised - operational		91 289	-	-	-	-	-	14 858	14 858	106 146	94 616	101 622
Other revenue	2	556	-	-	-	-	-	(110)	(110)	446	412	424
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		108 165	-	-	-	-	-	15 562	15 562	123 727	112 264	120 147
Expenditure By Type												
Employee related costs		54 957	-	-	-	-	-	1 799	1 799	56 756	63 766	68 844
Remuneration of councillors		4 740	-	-	-	-	-	123	123	4 862	5 036	5 313
Debt Impairment		300	-	-	-	-	-	(300)	(300)	-	-	-
Depreciation & asset impairment		2 558	-	-	-	-	-	(491)	(491)	2 067	1 997	1 984
Finance charges		1 274	-	-	-	-	-	(420)	(420)	854	141	68
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-
Contracted services		400	-	-	-	-	-	(260)	(260)	140	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Other expenditure		47 805	-	-	-	-	-	14 694	14 694	62 499	45 320	47 260
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		112 034	-	-	-	-	-	15 136	15 136	127 170	116 259	123 468
Surplus/(Deficit)		(3 869)	-	-	-	-	-	426	426	(3 443)	(3 995)	(3 321)
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		(3 869)	-	-	-	-	-	426	426	(3 443)	(3 995)	(3 321)
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(3 869)	-	-	-	-	-	426	426	(3 443)	(3 995)	(3 321)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(3 869)	-	-	-	-	-	426	426	(3 443)	(3 995)	(3 321)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(3 869)	-	-	-	-	-	426	426	(3 443)	(3 995)	(3 321)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SB1
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note, only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC3 Overberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Budget Year 2013/14												Budget Year +1 2014/15	Budget Year +2 2015/16
Description	Ref	Original Budget	Prior Adjusted S	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H			
R thousands													
Capital expenditure - Vote													
Multi-year expenditure to be adjusted	2												
Vote 1 - Municipal Manager		--	--	--	--	--	--	--	--	--	--	--	
Vote 2 - Management services		--	--	--	--	--	--	--	--	--	--	--	
Vote 3 - Community and Technical services		--	--	--	--	--	--	--	--	--	--	--	
Vote 4 - [NAME OF VOTE 4]		--	--	--	--	--	--	--	--	--	--	--	
Vote 5 - [NAME OF VOTE 5]		--	--	--	--	--	--	--	--	--	--	--	
Vote 6 - [NAME OF VOTE 6]		--	--	--	--	--	--	--	--	--	--	--	
Vote 7 - [NAME OF VOTE 7]		--	--	--	--	--	--	--	--	--	--	--	
Vote 8 - [NAME OF VOTE 8]		--	--	--	--	--	--	--	--	--	--	--	
Vote 9 - [NAME OF VOTE 9]		--	--	--	--	--	--	--	--	--	--	--	
Vote 10 - [NAME OF VOTE 10]		--	--	--	--	--	--	--	--	--	--	--	
Vote 11 - [NAME OF VOTE 11]		--	--	--	--	--	--	--	--	--	--	--	
Vote 12 - [NAME OF VOTE 12]		--	--	--	--	--	--	--	--	--	--	--	
Vote 13 - [NAME OF VOTE 13]		--	--	--	--	--	--	--	--	--	--	--	
Vote 14 - [NAME OF VOTE 14]		--	--	--	--	--	--	--	--	--	--	--	
Vote 15 - [NAME OF VOTE 15]		--	--	--	--	--	--	--	--	--	--	--	
Capital multi-year expenditure sub-total	3												
Single-year expenditure to be adjusted	2												
Vote 1 - Municipal Manager		150	--	--	--	--	--	(113)	(113)	37	20	--	
Vote 2 - Management services		2 103	--	--	--	--	--	(1 295)	(1 295)	807	150	150	
Vote 3 - Community and Technical services		15 440	--	--	--	--	--	(13 058)	(13 058)	2 381	597	1 550	
Vote 4 - [NAME OF VOTE 4]		--	--	--	--	--	--	--	--	--	--	--	
Vote 5 - [NAME OF VOTE 5]		--	--	--	--	--	--	--	--	--	--	--	
Vote 6 - [NAME OF VOTE 6]		--	--	--	--	--	--	--	--	--	--	--	
Vote 7 - [NAME OF VOTE 7]		--	--	--	--	--	--	--	--	--	--	--	
Vote 8 - [NAME OF VOTE 8]		--	--	--	--	--	--	--	--	--	--	--	
Vote 9 - [NAME OF VOTE 9]		--	--	--	--	--	--	--	--	--	--	--	
Vote 10 - [NAME OF VOTE 10]		--	--	--	--	--	--	--	--	--	--	--	
Vote 11 - [NAME OF VOTE 11]		--	--	--	--	--	--	--	--	--	--	--	
Vote 12 - [NAME OF VOTE 12]		--	--	--	--	--	--	--	--	--	--	--	
Vote 13 - [NAME OF VOTE 13]		--	--	--	--	--	--	--	--	--	--	--	
Vote 14 - [NAME OF VOTE 14]		--	--	--	--	--	--	--	--	--	--	--	
Vote 15 - [NAME OF VOTE 15]		--	--	--	--	--	--	--	--	--	--	--	
Capital single-year expenditure sub-total		17 692	--	--	--	--	--	(14 466)	(14 466)	3 226	767	1 710	
Total Capital Expenditure - Vote		17 692	--	--	--	--	--	(14 466)	(14 466)	3 226	767	1 710	
Capital Expenditure - Standard													
Governance and administration		309	--	--	--	--	--	214	214	522	20	--	
Executive and council		--	--	--	--	--	--	27	27	27	--	--	
Budget and treasury office		21	--	--	--	--	--	6	6	27	--	--	
Corporate services		268	--	--	--	--	--	181	181	468	20	--	
Community and public safety		5 473	--	--	--	--	--	(3 356)	(3 356)	2 117	710	1 700	
Community and social services		--	--	--	--	--	--	--	--	--	--	--	
Sport and recreation		2 163	--	--	--	--	--	(1 706)	(1 706)	477	110	150	
Public safety		3 260	--	--	--	--	--	(1 650)	(1 650)	1 640	600	1 550	
Housing		--	--	--	--	--	--	--	--	--	--	--	
Health		--	--	--	--	--	--	--	--	--	--	--	
Economic and environmental services		640	--	--	--	--	--	(56)	(56)	584	37	10	
Planning and development		--	--	--	--	--	--	--	--	--	--	--	
Road transport		--	--	--	--	--	--	119	119	119	--	--	
Environmental protection		640	--	--	--	--	--	(175)	(175)	465	37	10	
Trading services		8 517	--	--	--	--	--	(8 515)	(8 515)	2	--	--	
Electricity		--	--	--	--	--	--	--	--	--	--	--	
Water		--	--	--	--	--	--	--	--	--	--	--	
Waste water management		--	--	--	--	--	--	--	--	--	--	--	
Waste management		8 517	--	--	--	--	--	(8 515)	(8 515)	2	--	--	
Other		--	--	--	--	--	--	--	--	--	--	--	
Total Capital Expenditure - Standard	3	14 936	--	--	--	--	--	(11 712)	(11 712)	3 226	767	1 710	
Funded by:													
National Government		--	--	--	--	--	--	--	--	--	--	--	
Provincial Government		--	--	--	--	--	--	--	--	--	--	--	
District Municipality		--	--	--	--	--	--	--	--	--	--	--	
Other transfers and grants		--	--	--	--	--	--	--	--	--	--	--	
Total Capital transfers recognised	4	--	--	--	--	--	--	--	--	--	--	--	
Public contributions & donations		--	--	--	--	--	--	--	--	--	--	--	
Borrowing		8 500	--	--	--	--	--	(7 985)	(7 985)	515	--	--	
Internally generated funds		6 428	--	--	--	--	--	(3 728)	(3 728)	2 710	767	1 710	
Total Capital Funding		14 936	--	--	--	--	--	(11 712)	(11 712)	3 226	767	1 710	

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
3. Capital expenditure by standard classification must reconcile to the appropriations by vote.
4. Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure).
5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
6. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not).
7. Increases of funds approved under MFMA section 31.
8. Adjustments approved in accordance with MFMA section 29.
9. Adjustments to transfers from National or Provincial Government.
10. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(c)); error correction (section 28(2)(f)).
11. $G = B + C + D + E + F$
12. Adjusted Budget H = (A or A1/2 etc) + G

AM

DC3 Overberg - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash		1 584	-	-	-	-	-	1 685	1 685	3 270	3 522	3 568
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	2 346	-	-	-	-	-	(1 906)	(1 906)	440	440	440
Other debtors		581	-	-	-	-	-	1 427	1 427	2 008	2 008	2 008
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		1 139	-	-	-	-	-	1 830	1 830	2 968	2 968	2 968
Total current assets		5 650	-	-	-	-	-	3 036	3 036	8 686	8 939	8 984
Non current assets												
Long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	49 527	-	-	-	-	-	(7 583)	(7 583)	41 944	40 715	40 460
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		249	-	-	-	-	-	128	128	377	307	236
Other non-current assets		1 597	-	-	-	-	-	(10)	(10)	1 587	1 530	1 474
Total non current assets		51 373	-	-	-	-	-	(7 464)	(7 464)	43 909	42 551	42 170
TOTAL ASSETS		57 023	-	-	-	-	-	(4 428)	(4 428)	52 595	51 490	51 154
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	0	0	0	(0)	0
Borrowing		3 808	-	-	-	-	-	(3 022)	(3 022)	786	786	431
Consumer deposits		20	-	-	-	-	-	(2)	(2)	18	18	18
Trade and other payables		2 340	-	-	-	-	-	813	813	3 153	2 253	2 152
Provisions		7 204	-	-	-	-	-	131	131	7 335	7 703	7 906
Total current liabilities		13 373	-	-	-	-	-	(2 081)	(2 081)	11 292	10 759	10 597
Non current liabilities												
Borrowing	1	12 483	-	-	-	-	-	(11 386)	(11 386)	1 097	1 097	666
Provisions	1	63 714	-	-	-	-	-	1 252	1 252	64 966	68 389	72 057
Total non current liabilities		76 197	-	-	-	-	-	(10 134)	(10 134)	66 063	69 486	72 723
TOTAL LIABILITIES		89 569	-	-	-	-	-	(12 215)	(12 215)	77 354	80 245	83 230
NET ASSETS	2	(32 546)	-	-	-	-	-	7 787	7 787	(24 760)	(28 754)	(32 076)
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		(32 546)	-	-	-	-	-	7 787	7 787	(24 760)	(28 754)	(32 076)
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		(32 546)	-	-	-	-	-	7 787	7 787	(24 760)	(28 754)	(32 076)

References

- Detail to be provided in Table SA3
- Net assets must balance with Total Community Wealth/Equity
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget H = (A or A1/2 etc) + G

DC3 Overberg - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		17 272	-	-	-	-	-	(991)	(991)	16 281	17 148	18 020
Government - operating	1	90 239	-	-	-	-	-	8 810	8 810	97 049	94 156	101 497
Government - capital	1	-	-	-	-	-	-	-	-	-	-	-
Interest		504	-	-	-	-	-	796	796	1 300	500	504
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(104 314)	-	-	-	-	-	(17 008)	(17 008)	(121 321)	(110 708)	(117 747)
Finance charges		(1 263)	-	-	-	-	-	1 030	1 030	(233)	(141)	(88)
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		2 438	-	-	-	-	-	(9 363)	(9 363)	(6 925)	956	2 186
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		1 779	-	-	-	-	-	(490)	(490)	1 289	850	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(17 682)	-	-	-	-	-	14 982	14 982	(2 710)	(767)	(1 710)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(15 913)	-	-	-	-	-	14 491	14 491	(1 422)	83	(1 710)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		15 300	-	-	-	-	-	(15 300)	(15 300)	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(1 794)	-	-	-	-	-	923	923	(871)	(786)	(431)
NET CASH FROM/(USED) FINANCING ACTIVITIES		13 506	-	-	-	-	-	(14 377)	(14 377)	(871)	(786)	(431)
NET INCREASE/ (DECREASE) IN CASH HELD		31	-	-	-	-	-	(9 248)	(9 248)	(9 218)	253	45
Cash/cash equivalents at the year begin:	2	1 554	-	-	-	-	-	10 934	10 934	12 487	3 270	3 522
Cash/cash equivalents at the year end:	2	1 584	-	-	-	-	-	1 685	1 685	3 270	3 522	3 568

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget H = (A or A1/2 etc) + G

DC3 Overberg - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	1 584	-	-	-	-	-	1 685	1 685	3 270	3 522	3 568
Other current investments > 90 days		0	-	-	-	-	-	(0)	(0)	(0)	0	(0)
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		1 584	-	-	-	-	-	1 685	1 685	3 270	3 522	3 568
Applications of cash and investments												
Unspent conditional transfers		776	-	-	-	-	-	1 278	1 278	2 054	1 004	654
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(1 401)	-	-	-	-	-	99	99	(1 303)	(1 199)	(950)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(525)	-	-	-	-	-	1 377	1 377	751	(195)	(296)
Surplus(shortfall)		2 210	-	-	-	-	-	308	308	2 518	3 718	3 864

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position

2. Council approval for policy required - include sufficient working capital (e.g. allowing for a 5% of current debtors > 90 days as uncollectable)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(a)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

AB

DC3 Overberg - Table B9 Asset Management -

Description		Ref	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands			A	7	8	9	10	11	12	13	14			
CAPITAL EXPENDITURE														
Total New Assets to be adjusted		1	16 042	-	-	-	-	-	(14 470)	(14 470)	1 572	457	410	
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water			-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation			-	-	-	-	-	-	100	100	100	-	-	
Infrastructure - Other			17 500	-	-	-	-	-	(12 500)	(12 500)	-	-	-	
Infrastructure			12 500	-	-	-	-	-	(12 400)	(12 400)	100	-	-	
Community			20	-	-	-	-	-	(20)	(20)	-	-	-	
Heritage assets			-	-	-	-	-	-	-	-	-	-	-	
Investment properties			-	-	-	-	-	-	-	-	-	-	-	
Other assets		6	3 522	-	-	-	-	-	(2 169)	(2 169)	1 353	457	410	
Agricultural Assets			-	-	-	-	-	-	-	-	-	-	-	
Biological assets			-	-	-	-	-	-	-	-	-	-	-	
Intangibles			-	-	-	-	-	-	149	149	149	-	-	
Total Renewal of Existing Assets to be adjusted		2	1 650	-	-	-	-	-	4	4	1 654	310	1 300	
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water			-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation			50	-	-	-	-	-	(50)	(50)	-	-	-	
Infrastructure - Other			-	-	-	-	-	-	-	-	-	-	-	
Infrastructure			50	-	-	-	-	-	(50)	(50)	-	-	-	
Community			100	-	-	-	-	-	(50)	(50)	50	-	-	
Heritage assets			-	-	-	-	-	-	-	-	-	-	-	
Investment properties			-	-	-	-	-	-	-	-	-	-	-	
Other assets		6	1 500	-	-	-	-	-	54	54	1 554	310	1 300	
Agricultural Assets			-	-	-	-	-	-	-	-	-	-	-	
Biological assets			-	-	-	-	-	-	-	-	-	-	-	
Intangibles			-	-	-	-	-	-	50	50	50	-	-	
Total Capital Expenditure to be adjusted		4	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water			-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation			50	-	-	-	-	-	50	50	100	-	-	
Infrastructure - Other			12 500	-	-	-	-	-	(12 500)	(12 500)	-	-	-	
Infrastructure			12 500	-	-	-	-	-	(12 400)	(12 400)	100	-	-	
Community			120	-	-	-	-	-	(70)	(70)	50	-	-	
Heritage assets			-	-	-	-	-	-	-	-	-	-	-	
Investment properties			-	-	-	-	-	-	-	-	-	-	-	
Other assets		6	5 022	-	-	-	-	-	(2 148)	(2 148)	2 876	767	1 710	
Agricultural Assets			-	-	-	-	-	-	-	-	-	-	-	
Biological assets			-	-	-	-	-	-	-	-	-	-	-	
Intangibles			-	-	-	-	-	-	199	199	199	-	-	
TOTAL CAPITAL EXPENDITURE to be adjusted		7	17 692	-	-	-	-	-	(14 466)	(14 466)	3 226	767	1 710	
ASSET REGISTER SUMMARY - PPE (MDV)														
Infrastructure - Road transport		5	806	-	-	-	-	-	(30)	(30)	876	716	556	
Infrastructure - Electricity			313	-	-	-	-	-	(194)	(194)	119	89	50	
Infrastructure - Water			2 103	-	-	-	-	-	(620)	(620)	1 483	1 303	1 121	
Infrastructure - Sanitation			6 545	-	-	-	-	-	(12)	(12)	6 534	6 375	6 216	
Infrastructure - Other			21 895	-	-	-	-	-	(16 626)	(16 626)	5 269	5 024	4 778	
Infrastructure			31 762	-	-	-	-	-	(17 481)	(17 481)	14 281	13 506	12 733	
Community			2 880	-	-	-	-	-	(1 564)	(1 564)	1 316	1 273	1 230	
Heritage assets			-	-	-	-	-	-	-	-	-	-	-	
Investment properties			-	-	-	-	-	-	-	-	-	-	-	
Other assets		6	24 040	-	-	-	-	-	(2 813)	(2 813)	21 227	20 861	21 474	
Intangibles			249	-	-	-	-	-	246	246	495	447	450	
Agricultural Assets			-	-	-	-	-	-	-	-	-	-	-	
Capitalised Restoration Cost			-	-	-	-	-	-	1 643	1 643	1 643	1 644	1 840	
TOTAL ASSET REGISTER SUMMARY - PPE (MDV)		5	58 531	-	-	-	-	-	(19 970)	(19 970)	38 561	37 731	37 477	
EXPENDITURE OTHER ITEMS														
Depreciation & Asset Impairment			2 556	-	-	-	-	-	(691)	(691)	2 067	1 997	1 964	
Repairs and Maintenance by asset class		3	17 561	-	-	-	-	-	16 079	16 079	33 640	18 145	19 046	
Infrastructure - Road transport			11 502	-	-	-	-	-	17 498	17 498	25 390	13 846	14 330	
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water			-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other			5	-	-	-	-	-	-	-	5	-	-	
Infrastructure			11 907	-	-	-	-	-	17 486	17 486	28 955	13 646	14 330	
Community			287	-	-	-	-	-	69	69	346	337	358	
Heritage assets			-	-	-	-	-	-	-	-	-	-	-	
Investment properties			-	-	-	-	-	-	-	-	-	-	-	
Other assets		6	5 357	-	-	-	-	-	(1 469)	(1 469)	3 889	4 162	4 358	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted			20 119	-	-	-	-	-	15 587	15 587	35 707	20 142	21 010	
% of capital exp on renewal of assets			0.3%	0.0%							51.3%	49.4%	76.0%	
Renewal of existing assets as % of deprecn			64.5%	0.0%							69.0%	15.5%	66.2%	
R&M as a % of PPE			29.6%	0.0%							28.3%	49.1%	50.8%	
Renewal and R&M as a % of PPE			32.5%	0.0%							40.6%	49.2%	54.3%	

References

1 Detail of new assets provided in Table SA34a

2 Detail of renewal of existing assets provided in Table SA34b

3 Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4 Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5 Must reconcile to Adjustments Budget Financial Position (written down value)

6 Donated/contributed and assets funded by finance leases to be allocated to the respective category

7 Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8 Additional cash-backed accumulated funds/transfer funds (MFMA section 18(1)(b) and section 78(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underpending could not reasonably have been foreseen)

9 Increases of funds approved under MFMA section 31

10 Adjustments approved in accordance with MFMA section 29

11 Adjustments to transfers from National or Provincial Government

12 Adjusts = "Other" Adjustments proposed to be approved, including revenue mis-collection (MFMA section 20(2)(i)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (section 28(2)(b))

13 G = B + C + D + E + F

14 Adjusted Budget H = (A or A1/2 etc) + G

DC3 Overberg - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets (000)	1											
Water:												
Piped water inside dwelling		N/A						0		#VALUE!	0	0
Piped water inside yard (but not in dwelling)								0			0	0
Using public tap (at least min. service level)	2							0			0	0
Other water supply (at least min. service level)												
Minimum Service Level and Above sub-total												
Using public tap (< min. service level)	3							0			0	0
Other water supply (< min. service level)	3,4										0	0
No water supply								0			0	0
Below Minimum Service Level sub-total											0	0
Total number of households	5											
Sanitation/sewerage:												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min. service level)												
Minimum Service Level and Above sub-total												
Bucket toilet												
Other toilet provisions (< min. service level)												
No toilet provisions												
Below Minimum Service Level sub-total												
Total number of households	5											
Energy:												
Electricity (at least min. service level)												
Electricity - prepaid (> min. service level)												
Minimum Service Level and Above sub-total												
Electricity (< min. service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
Below Minimum Service Level sub-total												
Total number of households	5											
Refuse:												
Removed at least once a week (min. service)												
Minimum Service Level and Above sub-total												
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
Below Minimum Service Level sub-total												
Total number of households	5											
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
Cost of Free Basic Services provided (R000)	16											
Water (6 kilolitres per household per month)												
Sanitation (free sanitation service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed once a week)												
Total cost of FBS provided (minimum social package)												
Highest level of free service provided												
Property rates (R000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
Revenue cost of free services provided (R000)	17											
Property rates (R15 000 threshold rebate)												
Property rates (other exemptions, reductions and rebates)												
Water												
Sanitation												
Electricity/other energy												
Refuse												
Municipal Housing - rental rebates												
Housing - top structure subsidies	6											
Other												
Total revenue cost of free services provided (total social p												

References:

1. Include services provided by another entity: e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts = "Other" Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC3 Deerberg - Supporting Table SBT Supporting detail to "Budgeted Financial Performance"

Description	Budget Year 2019/20											Budget Year +1 2019/20	Budget Year +2 2019/20
	Budget Year 2019/20											Adjusted Budget	Adjusted Budget
	Original Budget	Police Adjusted	Accum. Funds	Multi-year capital	Debt Unavail.	Net. ac. Prov. Govt	Other Adjusted	Total Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget		
	A	B	C	D	E	F	G	H	I	J	K	L	M
Revenues													
PROPERTY TAXES													
Total Property Taxes													
Net Property Taxes													
SERVICE CHARGES - ELECTRICITY REVENUE													
Total Service charges - electricity revenue													
Net Service charges - electricity revenue													
SERVICE CHARGES - WATER REVENUE													
Total Service charges - water revenue													
Net Service charges - water revenue													
SERVICE CHARGES - SANITATION REVENUE													
Total Service charges - sanitation revenue													
Net Service charges - sanitation revenue													
SERVICE CHARGES - WASTE REVENUE													
Total Service charges - waste revenue													
Net Service charges - waste revenue													
Other Revenue													
Total Other Revenue													
EXPENSES													
Personnel Expenses													
Base Salaries and Wages	25,324						14,521	14,521	42,851	42,851	42,851	52,298	
Personnel and LSC Contributions	7,147						1,298	1,298	8,445	8,445	8,445	8,445	
Medical and Dental Contributions	8,257						1,441	1,441	9,698	9,698	9,698	9,698	
Overhead	1,522						1,522	1,522	3,044	3,044	3,044	3,044	
Performance Incentives	2,321						736	736	3,057	3,057	3,057	3,057	
Medical Allowance													
Housing Allowance	3,137						1,421	1,421	4,558	4,558	4,558	4,558	
Other benefits and allowances	9,754						1,421	1,421	11,175	11,175	11,175	11,175	
Payments to third parties	1,513						3	3	1,516	1,516	1,516	1,516	
Long-term assets by	8,132						114	114	8,246	8,246	8,246	8,246	
Post-employment benefits	14,947						15,199	15,199	30,146	30,146	30,146	30,146	
Non-personnel expenses	14,947						15,199	15,199	30,146	30,146	30,146	30,146	
Travel Expenses	14,947						15,199	15,199	30,146	30,146	30,146	30,146	
Capital Expenses													
Total Capital Expenses													
Operating Expenses													
Depreciation of Property, Plant & Equipment	2,554						1,012	1,012	3,566	3,566	3,566	3,566	
Lease amortization							1	1	1	1	1	1	
Capital asset expenses							1	1	1	1	1	1	
Depreciation/amortization from revaluation of PPE													
Total Operating Expenses	2,554						1,013	1,013	3,567	3,567	3,567	3,567	
Other Expenses													
Electricity													
Water													
Sanitation													
Other													
Total Other Expenses													
Capital Expenses													
Landfill site operational & maintenance	450						1,251	1,251	1,701	1,701	1,701	1,701	
Other Expenses													
Admission to engine of state	450						1,251	1,251	1,701	1,701	1,701	1,701	
Electricity													
Water													
Sanitation													
Other													
Total Other Expenses	450						1,251	1,251	1,701	1,701	1,701	1,701	
Other Expenses													
Collection fees													
Contributions to "other" programs													
Capital asset fees	1,421						1,421	1,421	2,842	2,842	2,842	2,842	
Capital expenses	4,325						1,421	1,421	5,746	5,746	5,746	5,746	
Fees and maintenance	19,003						12,329	12,329	31,332	31,332	31,332	31,332	
Collection costs													
Agency fees	4,813						1,421	1,421	6,234	6,234	6,234	6,234	
Basis Charges	15						1,421	1,421	1,436	1,436	1,436	1,436	
Basis	150						46	46	196	196	196	196	
Burning fuel	381								381	381	381	381	
Cleaning materials	22						6	6	28	28	28	28	
Disposal Charges													
Equipment costs	100						1,421	1,421	1,521	1,521	1,521	1,521	
GPM/Revenue													
Fuel Cost	7,064						415	415	7,479	7,479	7,479	7,479	
Insurance	504						8	8	512	512	512	512	
Legal Cost	555						1,421	1,421	1,976	1,976	1,976	1,976	
Marketing cost													
Marketing fees	805						25	25	830	830	830	830	
Personal services	4,215						25	25	4,240	4,240	4,240	4,240	
OT	120						3	3	123	123	123	123	
Personnel													
Printing and delivery	254						131	131	385	385	385	385	
Professional fees	40						1,421	1,421	1,461	1,461	1,461	1,461	
Project team funding													
Safety services	281						118	118	399	399	399	399	
Security services	6								6	6	6	6	
Shelter & protection services													
Service Charges	800						1,421	1,421	2,221	2,221	2,221	2,221	
Telephone	1,000						121	121	1,121	1,121	1,121	1,121	
Travel grants	50								50	50	50	50	
Training	433						222	222	655	655	655	655	
Travel and subsistence	318						1,421	1,421	1,739	1,739	1,739	1,739	
Types	1,044						252	252	1,296	1,296	1,296	1,296	
Youth development													
Economic Development													
Operating Grant expenses	1,354						255	255	1,609	1,609	1,609	1,609	
Capital equipment													
Actual costs	319						1,421	1,421	1,740	1,740	1,740	1,740	
Total Other Expenses	47,295						14,531	14,531	61,826	61,826	61,826	61,826	

1. Most revenue will remain on the "Financial Performance" Budget
2. Most revenue is supporting documentation on cost tables
3. Most other categories where revenue is calculated is a separate table
4. Expenses to meet any other obligations
5. Expenses to meet any other obligations to the police including support during the "Police" Budget where circumstances require the Police to provide support to other agencies
6. Only support if a revenue is being budgeted for in the Police Budget. Budget must be approved by the Police
7. Approved each year by the Police Budget Committee (section 10.1) and section 10.2 of the Police Budget. Approved after Original Budget approved and after financial performance is approved. Only where supporting cost is not supporting the Police
8. Increase of funds approved under section 10.1 of the Police Budget
9. Adjustments approved in accordance with section 10.2 of the Police Budget
10. Adjustments to funding allocated from the Police Budget Committee
11. Adjustments to funding allocated from the Police Budget Committee

12. $G = B + C + D + E + F$
 13. $Adjusted Budget = H + I + J + K + L$

AS

DC3 Overberg - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
<u>Call investment deposits</u>												
Call deposits < 90 days		-	-	-	-	-	-	-	-	-	-	-
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
<u>Consumer debtors</u>												
Consumer debtors		3 727	-	-	-	-	-	(3 143)	(3 143)	584	584	584
Less: provision for debt impairment		1 381	-	-	-	-	-	(1 237)	(1 237)	144	144	144
Total Consumer debtors	1	2 346	-	-	-	-	-	(1 906)	(1 906)	440	440	440
<u>Debt impairment provision</u>												
Balance at the beginning of the year		1 081	-	-	-	-	-	(737)	(737)	344	144	144
Contributions to the provision		300	-	-	-	-	-	(300)	(300)	-	-	-
Bad debts written off		-	-	-	-	-	-	(200)	(200)	(200)	-	-
Balance at end of year		1 381	-	-	-	-	-	(1 237)	(1 237)	144	144	144
<u>Property, plant & equipment</u>												
PPE at cost/valuation (excl. finance leases)		67 807	-	-	-	-	-	(5 402)	(5 402)	62 405	63 172	64 682
Leases recognised as PPE	2	7 623	-	-	-	-	-	(6 288)	(6 288)	1 337	1 337	1 337
Less: Accumulated depreciation		25 903	-	-	-	-	-	(4 105)	(4 105)	21 798	23 795	25 759
Total Property, plant & equipment	1	49 527	-	-	-	-	-	(7 583)	(15 793)	41 944	40 715	40 450
LIABILITIES												
<u>Current liabilities - Borrowing</u>												
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		3 808	-	-	-	-	-	(3 022)	(3 022)	786	786	431
Total Current liabilities - Borrowing		3 808	-	-	-	-	-	(3 022)	(3 022)	786	786	431
<u>Trade and other payables</u>												
Creditors		1 565	-	-	-	-	-	(466)	(466)	1 099	1 249	1 493
Unspent conditional grants and receipts		776	-	-	-	-	-	1 278	1 278	2 054	1 004	654
VAT		-	-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	1	2 340	-	-	-	-	-	813	813	3 153	2 253	2 152
<u>Non current liabilities - Borrowing</u>												
Borrowing	3	11 178	-	-	-	-	-	(10 398)	(10 398)	780	780	634
Finance leases (including PPP asset element)		1 305	-	-	-	-	-	(988)	(988)	317	317	32
Total Non current liabilities - Borrowing		12 483	-	-	-	-	-	(11 386)	(11 386)	1 097	1 097	666
<u>Provisions - non current</u>												
Retirement benefits		51 865	-	-	-	-	-	900	900	52 765	55 886	59 195
List other major items		-	-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		7 894	-	-	-	-	-	(70)	(70)	7 824	7 824	7 824
Other		3 954	-	-	-	-	-	423	423	4 377	4 680	5 038
Total Provisions - non current		63 714	-	-	-	-	-	1 252	1 252	64 966	68 389	72 057
CHANGES IN NET ASSETS												
<u>Accumulated surplus/(Deficit)</u>												
Accumulated surplus/(Deficit) - opening balance		(28 677)	-	-	-	-	-	7 351	7 351	(21 317)	(24 760)	(28 754)
Surplus/Deficit		(3 659)	-	-	-	-	-	426	426	(3 443)	(3 995)	(3 321)
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	(32 546)	-	-	-	-	-	7 787	7 787	(24 760)	(28 754)	(32 076)
<u>Reserves</u>												
Housing Development Fund		-	-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-	-
Other reserves (list)		-	-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(32 546)	-	-	-	-	-	7 787	7 787	(24 760)	(28 754)	(32 076)
Total capital expenditure Includes expenditure on nationally significant priorities:												
Provision of basic services		-	-	-	-	-	-	-	-	-	-	-
2010 World Cup		-	-	-	-	-	-	-	-	-	-	-

References

- Must reconcile with 'Financial Position' budget
- Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
- Borrowing (original budget) must reconcile to Budget Table A16
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect

$$10. G = B + C + D + E + F$$

$$11. \text{Adjusted Budget H} = (A \text{ or } A1/2 \text{ etc}) + G$$

DC3 Overberg - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Vote 3 - Community and Technical services												
3.5 - Solid Waste												
Cell 3												
Start operating Cell 3	Completion of Cell	12 500	-	-	-	-	-	(12 500)	(12 500)	-	-	-
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description												
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure's description												
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description												
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure's description												
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description												
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description												
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
And so on for the rest of the Votes												

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments $G = B + C + D + E + F$
5. Total Adjusted Budget targets $H = (A \text{ or } A1/2 \text{ etc}) + G$
6. NOTE - include adjustments by 'exception' (only where amended)

DB

DC3 Overberg - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Budget Year 2013/14			Budget Year +1 2014/15	Budget Year +2 2015/16
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating	N/A	N/A	N/A	N/A	N/A	N/A		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.8%	4.0%	2.5%	2.7%	0.0%	1.4%	0.8%	0.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	56.9%	0.0%	16.0%	0.0%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves	653.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities	61.5%	25.0%	40.9%	42.2%	0.0%	43.0%	45.4%	46.0%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	61.5%	25.0%	40.9%	384.2%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	27.9%	7.8%	0.0%	0.1	0.0	0.2	0.2	0.2
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	100.7%	100.7%	105.7%	105.5%	0.0%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5.5%	2.3%	2.2%	2.7%	0.0%	2.3%	2.5%	2.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash		178.1%	675.9%	-186.8%	147.7%	0.0%	54.0%	61.0%	54.8%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Employee costs	Employee costs/(Total Revenue - capital revenue)	50.4%	53.0%	50.7%	50.8%	0.0%	45.9%	56.8%	57.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	17.6%	16.2%	15.8%	16.2%	0.0%	27.2%	16.2%	15.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	6.0%	4.3%	3.8%	3.5%	0.0%	2.4%	1.9%	1.7%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	524.3%	987.1%	1086.8%	1822.1%	0.0%	1898.1%	3402.1%	3571.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	4.6%	1.8%	2.1%	2.2%	0.0%	0.4%	0.4%	0.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	11.9%	3.1%	-4.6%	0.0	0.0	0.0	0.0	0.0

References

1. Consumer debtors > 12 months old are excluded from current assets

AA

DC3 Overberg - Supporting Table SBS Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	1995 Census	2001 Census	2007 Survey	2010/11	2011/12	2012/13	Current year	Original Budget	Adjusted Budget
Demographics										
Population		N/A								
Females aged 5 - 14										
Males aged 5 - 14										
Females aged 15 - 34										
Males aged 15 - 34										
Unemployment										
Monthly Household Income (no. of households)	1, 12									
None										
R1 - R1 500										
R1 601 - R3 200										
R3 201 - R6 400										
R6 401 - R12 800										
R12 801 - R25 600										
R25 601 - R51 200										
R51 201 - R102 400										
R102 401 - R204 800										
R204 801 - R409 600										
R409 601 - R819 200										
> R819 200										
Poverty profiles (no. of households)	13									
< R2 050 per household per month	2									
Household demographics (000)										
Insert description										
Number of people in municipal area										
Number of poor people in municipal area										
Number of households in municipal area										
Number of poor households in municipal area										
Definition of poor household (R per month)										
Housing statistics	3									
Formal										
Informal										
Total number of households	4									
Dwellings provided by municipality										
Dwellings provided by province										
Dwellings provided by private sector	5									
Total new housing dwellings										
Economic	6									
Inflation/inflation outlook (CPI-X)										
Interest rate - borrowing										
Interest rate - investment										
Remuneration increases										
Consumption growth (electricity)										
Consumption growth (water)										
Collection rates	7									
Property tax/service charges										
Rental of facilities & equipment										
Interest - external investments										
Interest - debtors										
Revenue from agency services										

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its intelligent policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations

DC3 Overberg - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2010/11	2011/12	2012/13	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	4 901	1 430	(1 968)	1 584	-	3 272	3 525	3 570
Cash + investments at the yr end less applications - R'000	2	18(1)b	42	(1 962)	(3 749)	2 210	-	(6 218)	(5 042)	(4 974)
Cash year end/monthly employee/supplier payments	3	18(1)b	0	0	(0)	0	-	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	(10 519)	(15 656)	(6 891)	(3 869)	-	(3 443)	(3 995)	(3 321)
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	2.4%	7.5%	-51.8%	-82.5%	0.0%	-76.0%	-6.5%	-1.1%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	69.2%	96.5%	100.1%	101.7%	0.0%	89.5%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	0.0%	22.0%	5.1%	2.5%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	8	18(1)c,19	100.0%	100.0%	100.0%	118.4%	0.0%	84.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	0.0%	0.0%	0.0%	56.9%	0.0%	16.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a	104.9%	97.0%	102.4%	102.1%	0.0%	101.8%	101.0%	100.6%
Current consumer debtors % change - incr(decr)	11	18(1)a	225.5%	-53.4%	-0.5%	33.3%	0.0%	22.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	12	18(1)a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	29.8%	35.4%	41.9%	29.8%	0.0%	86.3%	48.1%	50.8%
Asset renewal % of capital budget	14	20(1)(vi)	39.7%	30.9%	29.0%	9.3%	0.0%	51.3%	40.4%	76.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

DC3 Overberg - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2013/14							Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F		
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		49 777	-	-	-	-	-	49 777	52 830	57 842
Local Government Equitable Share		12 760	-	-	-	-	-	12 760	15 754	19 869
Finance Management	3	1 250	-	-	-	-	-	1 250	1 250	1 250
Municipal Systems Improvement		890	-	-	-	-	-	890	934	966
EPWP Incentive		1 000	-	-	-	-	-	1 000	-	-
RSC Levy Replacement		33 877	-	-	-	-	-	33 877	34 892	35 757
Other transfers and grants [insert description]										
Provincial Government:		39 912	-	-	-	7 360	7 360	47 272	41 326	43 655
PT - PAWK		39 670	-	-	-	6 702	6 702	46 372	40 861	43 140
Sela		242	-	-	-	258	258	500	265	265
Financial Management Grant		-	-	-	-	400	400	400	200	250
Management Support		-	-	-	-	-	-	-	-	-
Coastal Management Plan	4	-	-	-	-	-	-	-	-	-
CDW Grant		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Human Rights Program		-	-	-	-	-	-	-	-	-
Tourism Projects		-	-	-	-	-	-	-	-	-
Local Economic Development	5	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	6	89 689	-	-	-	7 360	7 360	97 049	94 156	101 497
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	6	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		89 689	-	-	-	7 360	7 360	97 049	94 156	101 497

References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually RECEIVED; not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved
- E = B + C + D
- Adjusted Budget F = (A or A1/2 etc) + E

DC3 Overberg - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2013/14							Budget Year	Budget Year
		Original	Prior Adjusted	Multi-year	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	+1 2014/15	+2 2015/16
		Budget	2	capital	Govt	5	6	Budget	Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		49 777	-	-	-	-	-	49 777	49 777	52 830
Local Government Equitable Share		12 760	-	-	-	-	-	12 760	46 637	50 646
Finance Management		1 250	-	-	-	-	-	1 250	1 250	1 250
Municipal Systems Improvement		890	-	-	-	-	-	890	890	934
EPWP Incentive		1 000	-	-	-	-	-	1 000	1 000	-
RSC Levy Replacement		33 877	-	-	-	-	-	33 877	-	-
Other transfers and grants [insert description]										
Provincial Government:		39 912	-	-	-	11 281	11 281	51 193	41 258	42 819
PT - PAWK		39 670	-	-	-	10 616	10 616	50 285	39 666	42 004
Seta		242	-	-	-	258	258	500	242	265
Financial Management Grant		-	-	-	-	400	400	400	150	200
Management Support		-	-	-	-	-	-	-	150	-
Coastal Management Plan		-	-	-	-	8	8	8	500	300
CDW Grant		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	400	-
Human Rights Program		-	-	-	-	-	-	-	100	-
Tourism Projects		-	-	-	-	-	-	-	50	50
Local Economic Development		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		89 689	-	-	-	11 281	11 281	100 970	91 035	95 649
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		89 689	-	-	-	11 281	11 281	100 970	91 035	95 649

References

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

(1 600)

(5 176)

(3 581)

(5 973)

DC3 Overberg - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2013/14							Budget Year +1	Budget Year +2
									2014/15	2015/16
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Grants paid back to NT		-	-	-	-	-	-	-	-	-
Current year receipts		49 777	-	-	-	-	-	49 777	52 830	57 842
Conditions met - transferred to revenue		49 777	-	-	-	-	-	49 777	52 830	57 842
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		2 068	-	-	-	8 883	8 883	10 951	2 054	1 004
Current year receipts		39 912	-	-	-	7 360	7 360	47 272	41 326	43 655
Conditions met - transferred to revenue		39 912	-	-	-	16 258	16 258	56 169	42 376	44 005
Conditions still to be met - transferred to liabilities		2 068	-	-	-	(14)	(14)	2 054	1 004	654
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		89 689	-	-	-	16 258	16 258	105 946	95 206	101 847
Total operating transfers and grants - CTBM	2	2 068	-	-	-	(14)	(14)	2 054	1 004	654
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		89 689	-	-	-	16 258	16 258	105 946	95 206	101 847
TOTAL TRANSFERS AND GRANTS - CTBM		2 068	-	-	-	(14)	(14)	2 054	1 004	654

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
6. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

(1 600)

(200)

590

225

151

DC3 Overberg - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
Transfers to other municipalities												
[insert description]	1	N/A	-	-	-	-	-	-	-	#VALUE!	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	#VALUE!	-	-
Transfers to Entities/Other External Mechanisms												
[insert description]	2	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs:		-	-	-	-	-	-	-	-	-	-	-
Transfers to other Organs of State												
[insert description]	3	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Grants to other Organisations												
[insert description]	4	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
TOTAL GRANTS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS/GRANTS	5	-	-	-	-	-	-	-	-	#VALUE!	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State; e.g. Eskom
4. Insert description of each 'other' organisation
5. All descriptions should separate allocations for 'capital purposes' and 'operating purposes'
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
12. $G = B + C + D + E + F$
13. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC3 Overberg - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2019/20										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unalloc. Unavail.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
		A	A1	B	C	D	E	F	G	H		
R thousands												
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		2 730						307	307	3 037	11.2%	
Pension and LIF Contributions		106						31	31	137	28.3%	
Medical Aid Contributions		17						(9)	(9)	8	-50.0%	
Motor Vehicle Allowance		1 440						(112)	(112)	1 328	7.8%	
Cellphone Allowance		150						30	30	180	20.0%	
Housing Allowances		—						—	—	—	—	
Other benefits and allowances		124						(24)	(24)	100	-19.4%	
Sub Total - Councillors		4 508						282	282	4 790	6.2%	
% increase			(0)							0		
Senior Managers of the Municipality												
Basic Salaries and Wages		1 782						79	79	1 861	1.1%	
Pension and LIF Contributions		353						(270)	(270)	83	-76.2%	
Medical Aid Contributions		30						(100)	(100)	—	—	
Overtime		—						—	—	—	—	
Performance Bonus		185						(185)	(185)	—	—	
Motor Vehicle Allowance		299						(203)	(203)	96	-32.0%	
Cellphone Allowance		—						—	—	—	—	
Housing Allowances		—						3	3	3	3.0%	
Other benefits and allowances		74						44	44	118	60.3%	
Payments in lieu of leave		50						1	1	51	2.0%	
Long service awards		12						(9)	(9)	3	-75.0%	
Post-retirement benefit obligations		108						(51)	(51)	57	-47.2%	
Sub Total - Senior Managers of Municipality		2 559						(769)	(769)	1 790	-29.8%	
% increase			(0)							0		
Other Municipal Staff												
Basic Salaries and Wages		25 502						14 559	14 559	40 061	56.9%	
Pension and LIF Contributions		6 482						372	372	6 854	5.8%	
Medical Aid Contributions		2 562						189	189	2 751	7.4%	
Overtime		1 625						(430)	(430)	1 195	-27.0%	
Performance Bonus		2 781						(2 781)	(2 781)	—	—	
Motor Vehicle Allowance		2 707						457	457	3 164	16.9%	
Cellphone Allowance		—						—	—	—	—	
Housing Allowances		—						(88)	(88)	193	189.0%	
Other benefits and allowances		3 033						3 679	3 679	6 712	121.4%	
Payments in lieu of leave		537						(1)	(1)	536	-0.2%	
Long service awards		151						523	523	674	346.3%	
Post-retirement benefit obligations		2 426						2 968	2 968	5 394	124.2%	
Sub Total - Other Municipal Staff		49 143						19 871	19 871	69 014	38.3%	
% increase			(0)							0		
Total Parent Municipality												
		54 623						19 235	19 235	73 858	32.3%	
Board Members of Entities												
Basic Salaries and Wages		—						—	—	—	—	
Pension and LIF Contributions		—						—	—	—	—	
Medical Aid Contributions		—						—	—	—	—	
Overtime		—						—	—	—	—	
Performance Bonus		—						—	—	—	—	
Motor Vehicle Allowance		—						—	—	—	—	
Cellphone Allowance		—						—	—	—	—	
Housing Allowances		—						—	—	—	—	
Other benefits and allowances		—						—	—	—	—	
Board Fees		—						—	—	—	—	
Payments in lieu of leave		—						—	—	—	—	
Long service awards		—						—	—	—	—	
Post-retirement benefit obligations		—						—	—	—	—	
Sub Total - Board Members of Entities		—						—	—	—	—	
% increase			(0)							0		
Senior Managers of Entities												
Basic Salaries and Wages		—						—	—	—	—	
Pension and LIF Contributions		—						—	—	—	—	
Medical Aid Contributions		—						—	—	—	—	
Overtime		—						—	—	—	—	
Performance Bonus		—						—	—	—	—	
Motor Vehicle Allowance		—						—	—	—	—	
Cellphone Allowance		—						—	—	—	—	
Housing Allowances		—						—	—	—	—	
Other benefits and allowances		—						—	—	—	—	
Payments in lieu of leave		—						—	—	—	—	
Long service awards		—						—	—	—	—	
Post-retirement benefit obligations		—						—	—	—	—	
Sub Total - Senior Managers of Entities		—						—	—	—	—	
% increase			(0)							0		
Other Staff of Entities												
Basic Salaries and Wages		—						—	—	—	—	
Pension and LIF Contributions		—						—	—	—	—	
Medical Aid Contributions		—						—	—	—	—	
Overtime		—						—	—	—	—	
Performance Bonus		—						—	—	—	—	
Motor Vehicle Allowance		—						—	—	—	—	
Cellphone Allowance		—						—	—	—	—	
Housing Allowances		—						—	—	—	—	
Other benefits and allowances		—						—	—	—	—	
Payments in lieu of leave		—						—	—	—	—	
Long service awards		—						—	—	—	—	
Post-retirement benefit obligations		—						—	—	—	—	
Sub Total - Other Staff of Entities		—						—	—	—	—	
% increase			(0)							0		
Total Municipal Entities												
		—						—	—	—	—	
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION												
		56 623						19 235	19 235	75 858	32.3%	
% increase			(0)							0		
TOTAL MANAGERS AND STAFF												
		52 969						18 051	18 051	71 020	34.0%	

For 2020/21

1. Include 'Leaves and advances' where applicable & any non-fundable amounts only until phased compliance with 104 of MFMA achieved

2. If benefits in kind are provided (e.g. provision of housing quarters) the full market value must be shown as the cost to the municipality

3. 50% of the Systems Act

4. Must agree to the sub total appearing on Table C1 (Employee costs)

5. Includes pension payments and employer contributions to medical aid

Column Definitions:

A The original budget approved by council for the current year

5 Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget

6 Additional cash benefits/accumulated funds/unexpected funds (section 18(1)(b) and section 28(2)(a) MFMA) identified after Original Budget approval and after annual financial statements audited (only where outstanding could not reasonably be have for

7 Increases of funds approved under section 31 MFMA

8 Adjustments approved in accordance with section 28 MFMA

9 Adjustments caused by changes in funding allocations from National or Provincial Government

10 Adjusts = Other Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(a)), provided savings (section 28(2)(a)), error correction (sec

11 G = B + C + E + F

12 Adjusted Budget H = (A or A1/ etc) + G

DC3 Overberg - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Municipal Manager		-	7	1 216	408	469	462	472	350	300	280	260	265	4 489	4 873	5 144
Vote 2 - Management services		20 733	685	749	(243)	448	15 947	362	395	12 163	161	127	1 627	53 133	54 449	59 187
Vote 3 - Community and Technical services		7 562	15 430	8 634	12 384	338	290	7 332	219	7 276	175	6 150	314	66 104	52 942	55 815
Total Revenue by Vote		28 294	16 102	10 599	12 548	1 255	16 699	8 167	964	19 738	818	6 537	2 207	123 727	112 264	120 147
Expenditure by Vote																
Vote 1 - Municipal Manager		552	616	820	788	860	906	1 033	774	839	1 658	841	829	10 515	12 042	12 791
Vote 2 - Management services		945	1 707	2 475	1 944	1 868	2 029	1 529	959	3 435	1 749	1 640	1 694	21 976	21 124	22 410
Vote 3 - Community and Technical services		4 999	5 739	8 405	9 427	8 396	9 121	6 652	16 151	8 735	7 253	7 239	2 563	94 880	83 093	88 288
Total Expenditure by Vote		6 505	8 062	11 700	12 159	11 116	12 056	9 214	17 884	13 008	10 660	9 720	5 086	127 170	118 259	123 488
Surplus/ (Deficit)		21 789	8 040	(1 101)	390	(9 861)	4 643	(1 047)	(18 920)	6 730	(10 043)	(3 183)	(2 879)	(3 443)	(3 995)	(3 321)

References

1. Surplus (Deficit) must reconcile with budget table A.2 and monthly budget statement table C.2

DC3 Overberg - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) -

Description - Standard classification	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Standard																
Governance and administration		20 731	672	1 945	164	917	16 409	835	695	12 438	421	376	1 883	57 507	59 197	64 197
Executive and council		-	7	1 216	408	469	462	472	350	300	280	250	265	4 489	4 873	5 144
Budget and treasury office		20 731	663	748	(245)	446	(5 046)	361	343	12 138	140	115	1 616	53 001	54 307	59 034
Corporate services		1	1	1	1	1	1	1	1	1	1	1	1	16	18	19
Community and public safety		7 543	263	688	850	325	272	351	248	421	168	167	280	11 588	12 124	12 734
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		7 541	250	683	838	321	271	330	179	394	142	150	275	11 384	11 913	12 509
Public safety		2	4	6	11	5	0	21	19	2	6	6	5	68	85	92
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		19	15 168	7 937	11 534	13	19	6 981	21	6 880	27	5 993	35	54 625	40 943	43 215
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		19	15 168	7 936	11 530	13	19	6 981	18	6 875	23	5 990	33	54 604	40 921	43 191
Environmental protection		0	0	1	4	-	-	-	3	5	4	3	2	21	22	24
Trading services		-	-	8	-	-	-	-	-	-	-	-	-	8	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	8	-	-	-	-	-	-	-	-	-	8	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		28 234	18 102	19 599	12 546	1 255	16 699	8 187	964	19 738	615	6 537	2 207	123 727	112 264	120 147
Expenditure - Standard																
Governance and administration		1 424	2 265	3 193	2 655	2 636	2 865	2 484	1 812	4 126	3 284	2 380	2 401	31 305	31 822	33 757
Executive and council		597	618	821	793	846	907	1 018	755	820	1 639	822	811	10 437	11 748	12 478
Budget and treasury office		522	1 208	1 637	1 181	1 052	1 300	1 056	366	2 666	1 141	1 055	1 074	14 336	12 886	13 621
Corporate services		314	440	676	691	728	659	401	491	690	504	483	515	6 532	7 108	7 659
Community and public safety		1 325	1 550	2 391	2 765	2 024	2 465	2 232	2 529	2 571	2 369	2 284	2 378	28 893	28 640	30 836
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		434	638	853	1 214	793	1 058	867	948	946	874	851	951	10 469	10 693	11 357
Public safety		892	903	1 528	1 542	1 221	1 357	1 356	1 559	1 617	1 485	1 423	1 414	16 238	16 022	16 946
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		9	9	9	9	9	9	10	10	10	10	10	10	115	125	134
Economic and environmental services		3 725	4 204	6 082	6 587	6 367	5 654	4 422	13 677	8 219	4 915	4 940	(391)	87 381	55 348	58 626
Planning and development		77	53	96	71	78	64	64	114	142	116	115	115	1 104	1 254	1 349
Road transport		2 899	3 340	4 832	5 501	5 335	5 650	3 384	12 583	5 035	3 788	3 804	(1 535)	54 604	40 921	43 191
Environmental protection		748	811	1 134	996	954	931	974	1 001	1 042	1 011	1 029	1 029	11 653	13 173	14 086
Trading services		31	43	54	171	89	72	76	66	91	91	137	700	1 822	246	249
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		31	43	54	171	89	72	76	66	91	91	137	700	1 822	246	249
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard		6 505	8 062	11 700	12 159	11 116	12 056	9 214	17 824	13 009	10 680	9 720	5 086	127 170	116 259	123 468
Surplus/ (Deficit) 1.		21 799	8 040	(1 101)	390	(9 861)	4 643	(1 047)	(18 920)	6 730	(10 043)	(3 183)	(2 879)	(3 443)	(3 995)	(3 321)

References

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

DC3 Overberg - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcomes	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		305	31	34	29	29	42	24	24	47	32	23	31	651	648	660
Rental of facilities and equipment		7 244	233	652	802	283	198	272	153	338	109	126	235	10 644	11 162	11 719
Interest earned - external investments		43	83	73	177	121	115	127	90	145	135	110	82	1 300	500	500
Interest earned - outstanding debtors		0	0	0	0	0	0	-	1	0	0	0	0	4	4	4
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	1	12	15	20	12	19	2	(80)	-	-	-	-	-	-
Licences and permits		1	2	6	11	(2)	0	1	4	6	6	6	4	45	49	53
Agency services		-	7	1 216	408	469	462	472	350	300	280	260	265	4 489	4 873	5 144
Transfers recognised - operational		20 683	15 733	8 584	11 087	302	15 817	7 164	296	18 941	20	5 981	1 538	105 146	94 616	101 622
Other revenue		19	13	21	20	34	54	88	43	41	34	30	51	448	412	424
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		28 294	16 102	10 599	12 546	1 255	16 699	8 167	964	19 738	516	6 537	2 207	123 727	112 264	120 147
Expenditure By Type																
Employee related costs		4 503	3 782	6 104	4 621	4 545	4 791	5 039	4 673	4 717	4 867	4 667	4 667	55 756	63 766	68 844
Remuneration of councillors		331	335	331	312	346	335	312	319	319	1 113	405	405	4 862	5 036	5 313
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		-	-	670	670	167	167	167	179	179	179	179	179	2 067	1 997	1 964
Finance charges		-	-	6	7	9	96	10	5	4	4	6	699	846	141	88
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	11	-	23	11	11	11	11	15	15	15	15	140	-	-
Grants and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Expenses		1 672	3 954	5 256	6 525	6 037	6 656	3 673	12 696	7 776	4 683	4 449	(879)	62 499	46 320	47 260
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		6 505	8 062	11 700	12 159	11 116	12 056	9 214	17 884	13 009	10 660	9 720	5 085	127 170	116 259	123 468
Surplus/(Deficit)		21 789	8 040	(1 101)	390	(9 861)	4 643	(1 047)	(16 920)	6 730	(10 043)	(3 183)	(2 879)	(3 443)	(3 995)	(3 321)
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		21 789	8 040	(1 101)	390	(9 861)	4 643	(1 047)	(16 920)	6 730	(10 043)	(3 183)	(2 879)	(3 443)	(3 995)	(3 321)

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

DC3 Overberg - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows		Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
IR thousands			Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Cash Receipts By Source																		
Property rates			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Property rates - penalties & collection charges			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue			1	4	1	1	1	1	4	1	1	1	1	1	16	17	17	
Service charges - refuse			2	2	2	2	2	2	2	2	2	2	2	2	29	-	-	
Service charges - other			42	36	44	49	55	91	85	29	73	30	27	46	807	631	662	
Rental of facilities and equipment			808	795	1 249	1 466	760	973	883	522	1 305	597	473	832	10 644	11 162	11 719	
Interest earned - external investments			43	83	73	177	121	115	127	115	140	125	100	82	1 309	500	500	
Interest earned - outstanding debtors			0	0	0	0	0	0	0	1	0	0	0	0	4	4	4	
Dividends received			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits			-	1	12	15	20	12	19	2	(80)	-	-	-	-	-	-	
Agency services			-	2	6	11	(2)	0	1	4	6	6	4	45	49	53	53	
Transfer receipts - operational			20 882	16 448	-	11 527	469	462	472	350	300	280	260	265	4 489	4 873	5 144	
Other revenue			19	13	21	19	34	54	88	296	18 941	20	5 981	357	97 049	84 156	101 497	
Cash Receipts by Source			21 598	17 351	2 625	13 675	1 759	17 256	8 613	1 365	20 720	1 095	6 881	1 641	114 630	111 804	120 022	
Other Cash Flows by Source																		
Transfers receipts - capital			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions & Contributed assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE			475	-	-	815	(2)	-	-	-	-	-	-	-	1 289	850	-	
Short term loans			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source			22 073	17 391	2 625	14 450	1 757	17 256	8 613	1 365	20 720	1 095	6 881	1 641	115 918	112 654	120 022	
Cash Payments by Type																		
Employee related costs			4 603	3 782	3 856	3 872	3 756	4 042	4 250	3 779	3 829	3 779	3 779	3 779	47 068	53 395	57 686	
Remuneration of councillors			331	335	331	312	346	335	312	319	319	1 113	405	405	4 662	5 038	5 313	
Collection costs			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest paid			-	-	6	7	9	56	10	5	4	4	6	87	233	141	88	
Bulk purchases - Electricity			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Water & Sewer			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services			-	11	-	23	11	11	11	11	15	15	15	15	140	-	-	
Grants and subsidies paid - other municipalities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General expenses			2 172	4 341	3 628	6 522	6 296	6 848	3 476	9 786	7 026	4 883	4 426	3 866	62 476	45 320	47 260	
Cash Payments by Type			7 006	8 449	7 822	10 737	10 460	11 332	8 095	13 311	11 192	9 593	8 630	8 152	114 779	103 891	110 346	
Other Cash Flows/Payments by Type																		
Capital assets			-	11	7	255	106	50	20	65	168	226	1 697	106	2 710	767	1 710	
Repayment of borrowing			-	-	46	25	37	364	39	26	26	26	257	871	786	431	431	
Other Cash Flows/Payments			221	315	220	207	238	3 013	319	319	319	319	965	319	6 775	6 958	7 489	
Total Cash Payments by Type			7 227	8 775	8 095	11 224	10 840	14 759	8 473	13 721	11 706	10 764	11 319	8 834	125 136	112 401	119 976	
NET INCREASE/DECREASE IN CASH HELD			14 847	8 616	(5 471)	3 266	(9 083)	2 497	140	(12 355)	9 025	(9 069)	(4 438)	(7 193)	(9 218)	253	45	
Cash/cash equivalents at the month/year beginning:			12 487	27 314	35 950	30 479	33 746	24 663	27 180	27 300	14 945	23 969	14 900	10 463	12 487	3 270	3 522	
Cash/cash equivalents at the month/year end:			27 334	35 950	30 479	33 746	24 663	27 160	27 300	14 945	23 969	14 900	10 463	3 270	3 270	3 522	3 568	

DC3 Overberg - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
<u>Multi-year expenditure appropriation</u>	1															
Vote 1 - Municipal Manager																
Vote 2 - Management services																
Vote 3 - Community and Technical services																
Capital Multi-year expenditure sub-total	3															
<u>Single-year expenditure appropriation</u>																
Vote 1 - Municipal Manager			27									10		37	20	
Vote 2 - Management services			264		219	5	17	12	61	99	45		84	807	150	150
Vote 3 - Community and Technical services			233		34	89	14	47	4	69	171	1 657	23	2 381	597	1 580
Capital single-year expenditure sub-total	3		524		254	94	31	59	65	168	226	1 697	107	3 226	767	1 710
Total Capital Expenditure	2		524		254	94	31	59	65	168	226	1 697	107	3 226	767	1 710

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

DC3 Overberg - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) -

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Capital Expenditure - Standard																	
Governance and administration																	
Executive and council		-	291	-	211	-	-	-	-	-	20	-	0	522	20	-	
Budget and treasury office		-	27	-	-	-	-	-	-	-	-	-	-	27	-	-	
Corporate services		-	27	-	-	-	-	-	-	-	-	-	-	27	-	-	
		-	237	-	211	-	-	-	-	-	20	-	0	458	20	-	
Community and public safety																	
Community and social services		-	47	-	33	51	29	52	65	168	119	1 447	107	2 117	710	1 700	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public safety		-	23	-	26	50	14	18	64	168	78	10	27	477	110	150	
Housing		-	23	-	7	1	15	34	1	-	41	1 437	81	1 540	600	1 550	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services																	
Planning and development		-	186	-	10	43	-	7	-	-	87	250	0	504	37	10	
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	119	-	-	-	-	-	-	-	-	-	-	119	-	-	
		-	67	-	10	43	-	7	-	-	87	250	0	465	37	10	
Trading services																	
Electricity		-	-	-	-	-	2	-	-	-	-	-	0	2	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	2	-	-	-	-	-	0	2	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Standard		-	524	-	254	94	31	59	65	168	226	1 697	107	3 226	767	1 710	

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

DC3 Overberg - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Budget Year 2013/14											Budget Year +1 2014/15	Budget Year +2 2015/16
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		12 500	-	-	-	-	-	(12 400)	(12 400)	100	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	100	100	100	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	100	100	100	-	-
Infrastructure - Other		12 500	-	-	-	-	-	(12 500)	(12 500)	-	-	-
Waste Management		12 500	-	-	-	-	-	(12 500)	(12 500)	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas	3	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Community		20	-	-	-	-	-	(20)	(20)	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		20	-	-	-	-	-	(20)	(20)	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		1 522	-	-	-	-	-	(2 199)	(2 199)	1 323	457	410
General vehicles		300	-	-	-	-	-	(159)	(159)	231	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		60	-	-	-	-	-	40	40	100	250	250
Computers - hardware/equipment		63	-	-	-	-	-	90	90	152	140	120
Furniture and other office equipment		3 010	-	-	-	-	-	(2 420)	(2 420)	590	67	40
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	250	250	250	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	149	149	149	-	-
Computers - software & programming		-	-	-	-	-	-	149	149	149	-	-
Other (list sub-classes)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	16 042	-	-	-	-	-	(14 479)	(14 479)	1 572	457	410
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

- Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required by that infrastructure and vehicle/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 23(2)(n) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

OC3 Overberg - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2013/14									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		50	-	-	-	-	-	(50)	(50)	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		50	-	-	-	-	-	(50)	(50)	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		50	-	-	-	-	-	(50)	(50)	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		100	-	-	-	-	-	(50)	(50)	50	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		100	-	-	-	-	-	(50)	(50)	50	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		1 500	-	-	-	-	-	54	54	1 554	310	1 300
General vehicles		-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles	15	1 500	-	-	-	-	-	(150)	(150)	1 350	250	1 200
Plant & equipment		-	-	-	-	-	-	75	75	75	25	25
Computers - hardware/equipment		-	-	-	-	-	-	68	68	68	-	-
Furniture and other office equipment		-	-	-	-	-	-	61	61	61	35	75
Ablettors		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	50	50	50	-	-
Computers - software & programming		-	-	-	-	-	-	50	50	50	-	-
Other (not sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	1 650	-	-	-	-	-	4	4	1 554	310	1 300

Specialised vehicles	16	1 500	-	-	-	-	-	(150)	(150)	1 350	250	1 200
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		1 500	-	-	-	-	-	(150)	(150)	1 350	250	1 200
Concervancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbone (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
8. Additional cash-backed accumulated funds/spend funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where)
9. Increases of funds approved under section 21 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (sec)
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$
15. Buses used to provide a service to the community
16. Not municipal contributions to the 'top structure' being built using the housing subsidies
17. Statues, art collections, medals etc
18. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

DC3 Overberg - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Rel	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore- Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		11 907	-	-	-	-	-	17 488	17 488	20 395	13 646	14 330
Infrastructure - Road transport		11 902	-	-	-	-	-	17 488	17 488	20 390	13 646	14 330
Roads, Pavements & Bridges		11 902	-	-	-	-	-	17 488	17 488	20 390	13 646	14 330
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Retraction		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Retraction		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Retraction		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		5	-	-	-	-	-	-	-	5	-	-
Waste management		5	-	-	-	-	-	-	-	5	-	-
Transportation		-	-	-	-	-	-	-	-	-	-	-
Gas	2	-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		267	-	-	-	-	-	60	60	345	337	358
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		7	-	-	-	-	-	(7)	(7)	-	8	8
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		290	-	-	-	-	-	67	67	345	329	350
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		5 367	-	-	-	-	-	(1 469)	(1 469)	3 898	4 162	4 358
General vehicles		4 657	-	-	-	-	-	(2 322)	(2 322)	2 335	2 452	2 576
Specialised vehicles		-	-	-	-	-	-	798	798	798	880	950
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		321	-	-	-	-	-	9	9	332	306	328
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		378	-	-	-	-	-	47	47	424	524	508
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agro-cultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	17 561	-	-	-	-	-	16 079	16 079	33 640	18 143	19 046
Specialised vehicles	18	-	-	-	-	-	-	798	798	798	880	950
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	798	798	798	880	950
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References:

- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(a) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only increases of funds approved under section 31 MFMA)
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(4)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec 28(2)(e))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G
- Buses used to provide a service to the community
- Not municipal contributions to the 'top structure' being built using the housing sub-class
- Statues, art collections, medals etc
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

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DC3 Overberg - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7	8	9	10	11	12	13	14		
Repairs and maintenance expenditure by Asset Class/Sub-class		A1	B	C	D	E	F	G	H	I		
Infrastructure		10 407	-	-	-	-	-	(9 578)	(9 578)	831	774	776
Infrastructure - Road transport		10 402	-	-	-	-	-	(10 244)	(10 244)	158	158	158
Roads, Pavements & Bridges		10 402	-	-	-	-	-	(10 244)	(10 244)	158	158	158
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	30	30	30	30	30
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Rehabilitation		-	-	-	-	-	-	17	17	17	17	17
Street Lighting		-	-	-	-	-	-	13	13	13	13	13
Infrastructure - Water		-	-	-	-	-	-	181	181	181	181	181
Dams & Reservoirs		-	-	-	-	-	-	32	32	32	32	32
Water purification		-	-	-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	149	149	149	149	149
Infrastructure - Sanitation		-	-	-	-	-	-	159	159	159	159	159
Rehabilitation		-	-	-	-	-	-	129	129	129	129	129
Sewerage purification		-	-	-	-	-	-	30	30	30	30	30
Infrastructure - Other		5	-	-	-	-	-	296	296	303	247	247
Pollution		5	-	-	-	-	-	297	297	302	245	248
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	1	1	1	1	1
Community		287	-	-	-	-	-	(244)	(244)	43	43	43
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	(7)	(7)	-	-	-
Community halls		7	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		280	-	-	-	-	-	(277)	(277)	3	3	3
Fire, safety & emergency		-	-	-	-	-	-	10	10	10	10	10
Security and policing		-	-	-	-	-	-	30	30	30	30	30
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		5 367	-	-	-	-	-	(4 222)	(4 222)	1 145	1 132	1 097
General vehicles		4 667	-	-	-	-	-	(4 585)	(4 585)	82	85	85
Specialised vehicles		-	-	-	-	-	-	114	114	114	114	114
Plant & equipment		-	-	-	-	-	-	109	109	109	112	112
Computers - hardware/equipment		-	-	-	-	-	-	140	140	142	142	142
Furniture and other office equipment		323	-	-	-	-	-	213	213	538	515	478
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civil Land and Buildings		378	-	-	-	-	-	(333)	(333)	45	45	45
Other Buildings		-	-	-	-	-	-	118	118	118	118	118
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (investment or inventory)		-	-	-	-	-	-	0	0	0	-	-
Other		-	-	-	-	-	-	2	2	2	2	2
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	48	48	48	48	48
Computers - software & programming		-	-	-	-	-	-	48	48	48	48	48
Other (not sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	16 061	-	-	-	-	-	(13 995)	(13 995)	2 067	1 997	1 984

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Specialised vehicles	10	-	-	-	-	-	-	114	114	114	114	114
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	114	114	114	114	114
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes land and buildings required for that infrastructure and vehicle/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only increases of funds approved under section 31 MFMA)
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts - 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(c)); error correction (see 13. G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G
- Buses used to provide a service to the community
- Not municipal contributions to the 'top structure' being built using the housing subsidies
- Statues, art collections, medals etc
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

AS

[illegible]

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unused funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection; additional revenue appropriation on existing programmes; projected savings; error correction
10. $H = B + C + D + E + F + G$
11. Adjusted Budget (J) = $(A \text{ or } A1/2 \text{ etc}) + H$